

Returning travellers should be prepared for customs procedures when they enter Canada. Everything acquired abroad must be declared, so keeping receipts of all purchases is advisable. Customs forms are usually distributed on airlines flying to Canada and are available at airports and land and sea ports of entry.

Canadian residents can bring back \$50 worth of goods after 24 hours outside the country, \$200 worth after 48 hours and \$500 worth after seven days. Alcohol and tobacco may not be included in the 24-hour exemption, but otherwise, you can include up to 1.14 litres of liquor or wine, or a case of 24 12-ounce containers of beer. Tobacco imports are restricted to 50 cigars, 200 cigarettes, 200 grams of tobacco and 200 tobacco sticks. Travellers importing alcohol and tobacco products must satisfy the age restrictions of the province or territory where they enter Canada.

Canada imposes special restrictions on a variety of imported goods. They include meat and dairy products, weapons, plants, vehicles and environmentally harmful products, as well as exotic animals and goods based

Can you take me to...

Me puede llevar a...

I will be back at...

Regresaré a...

on their exploitation. Check with Canada Customs in advance if you plan to import any articles in these categories. It is illegal to bring obscene materials or hate propaganda of any kind into the country.

Canadians who have resided in Mexico for 12 months or more are entitled to special customs treatment for household and personal items. Details of these provisions are found in *Moving Back to Canada*, a booklet published by Revenue Canada.

If you have any doubts about what you're allowed to bring back, you can call Revenue Canada's toll-free information service at **1-800-461-9999** from within Canada. From Mexico, you can access this service with a toll call to **(613) 993-0534**.