

COMING HOME

DEPARTURE TAX

Some countries impose a departure tax or service fee at the airport or point of departure. Before leaving, make sure you set aside enough money in local funds to pay this tax. See the Country Travel Reports on our website for more information.

CANADA BORDER SERVICES AGENCY—PERSONAL EXEMPTIONS

If you have been away from Canada for 24 hours or more, your personal exemption (the value of goods you can bring back to Canada without paying duty and taxes) is CAN\$50, not including alcohol



and tobacco products. **The goods must be with you when you arrive at the border.** If the goods are worth more than CAN\$50, you cannot claim this personal exemption and must pay **full duty and taxes on all goods** brought in.

If you have been away from Canada for 48 hours or more, you may bring back goods worth up to CAN\$400 without paying duty and taxes. **The goods must be with you when you arrive at the border.** They can include alcoholic beverages and tobacco products as follows: 1.5 litres (52 oz.) of wine; or a total of 1.14 litres of alcoholic beverages; or a maximum of 8.5 litres of beer or ale. Note that provincial age restrictions apply to alcoholic beverages. Alcoholic beverages are products that exceed 0.5% alcohol by volume. As for tobacco, you may bring back up to 200 cigarettes, 50 cigars, 200 tobacco sticks, and 200 grams (7 oz.) of manufactured tobacco, if you are 18 years of age or older.

If you have been away from Canada for seven days or more,

you may bring back goods worth up to CAN\$750 without paying duty and taxes. These goods can include alcoholic beverages and tobacco products as described above. **With the exception of tobacco products and alcoholic beverages, you do not need to have the goods with you when you arrive at the border.** When calculating the number of days you are absent, do not include the date you leave Canada, but do include the date you return.

Tobacco products included in a personal exemption are still subject to a minimum duty unless they are marked "Canada-Duty Paid—Droit acquitté." The *Excise Act, 2001*, limits the quantity of tobacco products that may be imported (or possessed) by an individual for personal use if the tobacco product is not packaged and stamped "Canada-Duty Paid—Droit acquitté". The limit is currently five units of tobacco products. One unit of tobacco products consists of one of the following: 200 cigarettes, 50 cigars, 200 tobacco sticks, or 200 grams of manufactured tobacco.