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## Personal Exemptions for Residents of Canada

Effective June 1, 2012

Residents of Canada may claim goods duty and tax-free if the following conditions are met:

<u>EXEMPTIONS</u>	<u>CDN. FUNDS</u>	<u>MINIMUM ABSENCE FROM CANADA</u>
Any Time	\$800.00	7 Nights (168 hours)
Any Time	\$800.00	2 Nights (48 Hours)
Any Time	\$200.00	More than 24 hours & less than 48 hours

- Only one of the above exemptions can be claimed on one trip and you cannot pool your exemption with other travellers.
- You cannot claim a duty free 24 hours exemption if the value of the goods exceeds \$200 CDN funds and alcohol and tobacco products cannot be included in this exemption.
- Alcohol and tobacco products (see limits below) are only allowed as part of your 48 hour and 168 hour exemptions and must be in the traveller's possession at the time of entry into Canada.
- Goods to follow, excluding alcoholic beverages and tobacco products can only be claimed under the \$800.00 yearly exemption.
- Goods not eligible for a personal exemption may be imported on payment of the applicable duty and taxes.

**NOTE: ALL GOODS PURCHASED, RECEIVED AS GIFTS OR ACQUIRED IN ANY MANNER WHILE OUTSIDE OF CANADA MUST BE DECLARED WHETHER OR NOT THEY ARE CLAIMED AS PART OF YOUR PERSONAL EXEMPTION.**

### ALCOHOLIC BEVERAGES – TOBACCO PRODUCTS – QUANTITIES – AGE LIMITS

Table 1- Personal exemption limits for importing alcohol and tobacco		
Minimum age	Province or territory	Alcohol and tobacco
18 years	Alberta, Manitoba, Quebec	1.5 L of wine or 1.14 L of liquor or 24x 355mL (12 oz.) bottles/cans of beer or ale (8.5L)
19 years	All others	
18 years	Alberta, Manitoba, Quebec, Saskatchewan, Yukon Territory, Northwest Territories, Nunavut	200 cigarettes, 200 tobacco sticks, 50 cigars or 50 cigarillos, and 200 grams of manufactured tobacco
19 years	All others	

### **RESTRICTED OR CONTROLLED GOODS:**

Goods such as firearms, other weapons, drugs or articles made or derived from endangered species may be restricted or controlled, or may require a special admission permit.

If you are bringing such goods or other doubtful items, please inform the Custom Inspector of that fact during your personal interview.

**ALL GOODS MUST BE DECLARED, INCLUDING GOODS PURCHASED AT DUTY FREE STORES IN CANADA OR ABROAD. AFTER PRIMARY INTERVIEW, TRAVELLERS SHOULD BE AWARE THAT THEIR GOODS COULD BE SUBJECT TO EXAMINATION. GOODS NOT DECLARED – OR FALSELY DECLARED – MAY BE SEIZED OR FORFEITED AND YOU MAY FACE PROSECUTION.**

For additional information see <http://www.cbsa-asfc.gc.ca>

Go to: English, Travellers (on left side of page), Canadian Residents, Forms and Publications (at very bottom of page)  
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