**Personal Allowances and Exemptions for U.S Citizens or residents**

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| **Americans Returning to the U.S.**  |
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| **Under 48 Hours** |
| After a stay of less than 48 hours in Canada , a U.S. Citizen or resident may return to the U.S with: |
| Customs Allowances | $200 USD worth of goods per person, tax and duty free |
| Customs Allowances | Any purchases of alcohol or tobacco products may be subject to duties and taxes |
| Customs Allowances | Any purchases in excess of the $200 USD allowance may be subject to duties and taxes |

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| **Over 48 Hours** |
| After a stay of 48 hours or more in Canada , a U.S. Citizen or resident may return to the U.S with: |
| Customs Allowances | $800 USD worth of goods per person, tax and duty free |
| Customs Allowances | Purchases may include 1 litre of alcohol\*\*, 200 cigarettes (1 carton), and 100 cigars |
| Customs Allowances | Family members may combine their tax and duty free allowances |
| Customs Allowances | Any purchases in excess of the US $800.00 allowance may be subject to duties and taxes |

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| **Duty and Tax Rates entering the U.S.** |
| IF YOU EXCEED your duty free allowances and exemptions entering the U.S., the following approximate U.S. duty and tax rates apply: |
| Customs Allowances | $2.00 USD - $3.00 per bottle of liquor\* |
| Customs Allowances | $1.90 USD per case of beer\* |
| Customs Allowances | $10.07 USD per carton of cigarettes\* |
|   | *duty free\* US duty rates on purchases exceeding 1 litre of alcohol are assessed according to alcohol content.duty free\*\* Customers must be 21 years of age or older to purchase alcoholic products, and 19 years of age or older to purchase tobacco products* |