**Personal Allowances and Exemptions for Canadian Citizens or Residents**

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| **Canadians Travelling into the USA**: | | |
| On any trip, Canadians travelling into the USA can bring**:** | |
| * 1 Litre of liquor | |
| * 200 Cigarettes and 100 cigars (non-Cuban), or 2kg of fine cut tobacco | |
| * $100 CAD in gifts to be left in the USA | |
| * To purchase liquor you must be 21+ years of age | |
| **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: | |
| * $2.00 - $3.00 USD per bottle of liquor\* | |
| * $1.90 USD per case of beer\* | |
| * $10.07 USD per carton of cigarettes\* | |
| *\* US duty rates on purchases exceeding 1 litre of alcohol are assessed according to alcohol content* | |
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| **Canadians Returning to Canada**: | | |

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| **24 - 48 Hours** | | |
| After a stay of 24 hours or more in the United States, a Canadian citizen or resident may return to Canada with: | |
| * **$200 CAD** worth of goods, tax and duty free, per person |
| * This does not include purchases of alcohol or tobacco – these are subject to duties and taxes |

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| **Over 48 Hours** | |
| After a stay of over 48 hours or more in the United States, a Canadian citizen or resident may return to Canada with: |
| * **$800 CAD** worth of goods, tax and duty free, per person. Purchases may include: |
| * 1.14 litres (40 ounces) of liquor or 1 case of beer (24x355ml cans/bottles) or 1.5 litres of wine * Plus 200 cigarettes (1 carton); 50 cigars; 200 tobacco sticks and 200 grams of manufactured tobacco. |