

PERSONAL EXEMPTIONS - AMERICAN RESIDENTS

Import & Export Rules & Regulations

Returning to the U.S.:

- must register purchases by vehicle license plate number
- must declare all purchases at U.S. CBP (port of entry) and are advised to have original purchase receipts or copies of receipts with you
- must declare all gifts or inherited items brought back to the U.S.
- are eligible to claim a 200 U.S. dollar daily purchase exemption -per person, tax & duty free (may include any of the following; 50 cigarettes and 10 cigars* and 5 oz (150 ml) of alcoholic beverages or 5 oz (150 ml) of perfume containing alcohol. When returning with more than 200 U.S. dollars worth of dutiable items or when allowable amounts of alcohol or tobacco are exceeded, the entire amount of importation will be dutiable. Family members may not combine their individual 200. U.S. dollar exemptions.
- are eligible to claim a 800 U.S. dollar purchase exemption -per person, after a 48-hour absence from the U.S., every 30 days, tax & duty free. (including allowable limits of alcoholic beverages & tobacco products)
- may declare one exemption per trip - per person
- will pay taxes & duties on purchases exceeding exemption limits
- may include not more than 33.8 fl.oz. (1 litre) of alcoholic beverages in exemptions - per person, after a 48-hour absence from the U.S., tax & duty free (must be 21 years of age)
- may include not more than 200 cigarettes (one carton) and 100 cigars* in exemptions - per person, after a 48-hour absence from the U.S., tax & duty free. (U.S. CBP considers that kits containing 200 tobacco sticks to be equal to 200 cigarettes (one carton).

*No product of Cuba or items containing Cuban materials may enter the U.S. (including but not limited to tobacco products) and will be seized by U.S. CBP officers. This applies to residents and non-residents.

The regulations shown here are not complete. For more information on travel to the U.S.A: www.cbp.gov/xp/cgov/travel

For Americans Visiting Canada:

- may import 40 imperial oz. (1.14 litres) of liquor or 51 imperial oz. (1.5 litres) of wine or 24 x 12 fl.oz. (355ml) cans or bottles of beer or ale, as part of their personal belongings-per person, tax & duty free
- may import not more than 200 cigarettes, 50 cigars or cigarillos, 200 tobacco sticks and 7 ozs. (200 grams) of manufactured tobacco, as part of their personal belongings - per person, tax & duty free
- may import gifts with a value of not more than 60 Cdn. dollars, tax & duty free (excluding alcoholic beverages & tobacco products)
- for a visit of short duration these quantities may be limited to amounts which are appropriate in respect of the nature, purpose and duration of the visit

For more information on travel to Canada: www.cbsa-asfc.gc.ca/

Maine State Regulations: Residents & Visitors

- may import up to 4 quarts or 1 U.S.gallon (3.78 litres) of spirits (hard liquor) per vehicle into the State of Maine and
- may import up to 3 U.S. gallons (24 - 16 fl.oz. cans or bottles, 11.35 litres) of malt liquor (beer) per vehicle into the state of Maine and
- may import up to 4 quarts or 1 U.S. gallon (3.78 litres) of wine per vehicle into the State of Maine
- may import up to 400 cigarettes - per person
- may not possess alcoholic beverages anywhere in commercial vehicles
- must be 21 years of age to purchase or import alcoholic beverages into the State of Maine
- must be 18 years of age to purchase or import tobacco products into the State of Maine

New Brunswick Provincial Regulations: Residents & Visitors

- must be 19 years of age to purchase or import alcoholic beverages into the Province of New Brunswick
- under 18 years of age tobacco products may not be included as part of personal exemptions. Tax and duty will be assessed.

Duty Free Shop purchases are for export only.

This information was prepared by the Woodstock Duty Free Shop Inc.

TAX & DUTY FREE....

TAX AND DUTY FREE:

We offer an outstanding selection of New Brunswick^{NB} and Canadian^{CDN} products, as well as internationally known brand name products including:



Confectionery:

- maple syrup products •mixed nuts & trail mix • fudge
- mints •candies •liqueur flavoured chocolates
- chocolate bars •cookies •boxed chocolates
- smoked salmon. Brands like: Guylian, Ganong^{NB}, Nestlé, Lindt, Wrigleys, Turkey Hill^{CDN}, Cadbury, & Seachange Savouries Ltd.^{CDN}.



Clothing: Children, Youth and Adult Clothing: Canadiana, Americana & Regional (wildlife, floral, animated & brands) •t-shirts •sweatshirts •hats. Brands like: Marshlands^{CDN}.

Souvenirs: •glassware •metal •pewter •postcards •place mats •stationery •china •emblems & badges •flags •stickers •videos •pins •key chains •magnets •spoons •pens •plush.

Giftware: •plush •cross stitch crafts •porcelain •glassware •collectables •CD's. Brands like: Stuffed Animal House^{CDN}, Foxberry Cottage^{CDN}, Lladro, NAO and Russ.

Travel & Sport Accessories: •sunglasses •games •binoculars •maps •compasses •pouches •phone, camera & passport cases •travel alarms •grooming kits •wallets •pillows •purses •reading glasses •stamps •cell phone and ipod accessories. Brands like: Peeks^{CDN}, Jazz^{CDN}, Joanel^{CDN}, Fifi Wireless, Melissa and Doug, Baggallini, ORB and The Sticker Family.



Fragrances and Skin Care: •Ladies & mens fragrances •after shaves •lotions •personal care products. Brands like: Calvin Klein, Hugo Boss, Burberry, Michel Germain^{CDN} and Lacoste.



....PRODUCTS AND SELECTION

Jewellery: •watches •necklaces •bracelets •earrings

•pins •gift sets. Brands like: CJCC^{CDN}, Silver Forest and Jayelle^{CDN}.



Tobacco: •cigarettes (cartons only) •pipe tobacco. Canadian & Imported brands like: Players, DuMaurier, Peter Jackson, Matinee, Export A, MacDonald, Camel, Winston, Canadian Classics, Number 7 and John Players.

Cigars: Brands like: Macanudo, Colts, Captain Black, Cafe Creme, Old Port, Swisher Sweets, Mehari, Panter, Pom Pom, White Owl, Don Thomas, Don Sebastian and Leon Jimones.

Beer, Liquor and Spirits: Canadian beer brands like: Molson, Labatt and Moosehead. Canadian and Imported liquor brands like: Canadian Club, Crown Royal, Captain Morgan, Bacardi, Absolut, Smirnoff, Baileys, Appleton, Tanqueray, Kahlua and much more!

Wine: Canadian brands like: Mission Hill, Pelee Island, Inniskillin, and No. 99 Wayne Gretzsky. Imported brands like: Donini, Two Oceans, Yellow Tail, Aresti, Astica, Frontera, Freixenet, Riunite, Lindemans, Bear Flag, Wolf Blass and Lamberti.

Coolers: Canadian and Imported Brands like: Bacardi, Smirnoff Ice, Kahlua, Mudshakes, Motts & REV.

New products arriving all the time!!!



PERSONAL EXEMPTIONS - CANADIAN RESIDENTS

Import & Export Rules & Regulations

Returning to Canada:

- must register purchases by vehicle license plate number
- must declare all purchases at a Canada Border Services Agency port of entry
- are eligible to claim a 200 Cdn. dollar purchase exemption -per person after a 24-hour absence from Canada, tax & duty free (excluding alcoholic beverages & tobacco products). When the total value of all purchases exceeds 200 Cdn. dollars tax & duty will be charged on the total amount
- are eligible to claim a 800 Cdn. dollar purchase exemption -per person, after a 48-hour absence from Canada, tax & duty free (including allowable limits of alcoholic beverages & tobacco products)
- are eligible to claim a 800 Cdn. dollar purchase exemption -per person, after a 7-day absence from Canada, tax & duty free (including allowable limits of alcoholic beverages & tobacco products) After a 7-day absence goods are permitted to follow (excluding alcoholic beverages & tobacco products)
- are eligible for one exemption per trip, per person. May not combine exemptions.
- will pay taxes & duties on purchases exceeding exemption limits
- may include 1.5 litres (51 imperial oz.) of wine or 1.14 litres (40 imperial oz.) of liquor or 24 x 355ml (12 fl. oz.) cans or bottles of beer or ale, as part of their purchase exemption - per person, after a 48-hour or 7-day absence from Canada, tax & duty free
- may include up to 200 cigarettes, 50 cigars or cigarillos, 200 tobacco sticks and 200 grams (7 ozs.) of manufactured tobacco, as part of their purchase exemption-per person, after a 48-hour or 7-day absence from Canada, tax & duty free

For more information on travel to Canada: www.cbsa-asfc.gc.ca/
For Canadians Visiting the U.S.:

- may import not more than 1 litre (33.8 fl.oz.) of alcoholic beverages - per person, tax & duty free (must be 21 years of age)
- may import not more than 200 cigarettes (one carton) or 50 cigars* or 2 kilograms (4.4 lbs) of smoking tobacco or proportional amounts of each -per person for personal consumption, tax & duty free. (U.S. CBP considers that kits containing 200 tobacco sticks equal to 200 cigarettes (one carton).
- may import gifts a value of not more than 100. U.S. dollars - per person, provided that they will be in the U.S. for 72 hours, once every six months, tax & duty free (Alcoholic beverages & tobacco products may not be included as gifts, with the exception of 100 cigars*.)

*No product of Cuba or items containing Cuban materials may enter the U.S. (including but not limited to tobacco products) and will be seized by U.S. CBP officers. This applies to residents and non-residents.

The regulations shown here are not complete. For more information on travel to the U.S.A: www.cbp.gov/xp/cgov/travel

Maine State Regulations: Residents & Visitors

- may import up to 4 quarts or 1 U.S.gallon (3.78 litres) of spirits (hard liquor) per vehicle into the State of Maine and
- may import up to 3 U.S. gallons (24 - 16 fl.oz. cans or bottles, 11.35 litres) of malt liquor (beer) per vehicle into the state of Maine and
- may import up to 4 quarts or 1 U.S. gallon (3.78 litres) of wine per vehicle into the State of Maine
- may import up to 400 cigarettes - per person
- may not possess alcoholic beverages anywhere in commercial vehicles
- must be 21 years of age to purchase or import alcoholic beverages into the State of Maine
- must be 18 years of age to purchase or import tobacco products into the State of Maine

New Brunswick Provincial Regulations: Residents & Visitors

- must be 19 years of age to purchase or import alcoholic beverages into the Province of New Brunswick
- under 18 years of age tobacco products may not be included as part of personal exemptions. Tax and duty will be assessed.

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