# Coming back to Canada: duty-free personal exemption checklist

Before you fly back: how long you were away, what you can bring duty-free under CBSA's personal exemptions, the alcohol and tobacco limits, and a receipts log in Canadian dollars.

NAME _____ DATE _____

## MY TRIP

LEFT CANADA (DATE AND TIME) _____ BACK IN CANADA (DATE AND TIME) _____

HOURS AWAY _____ EXEMPTION THAT APPLIES _____

## WHICH EXEMPTION (CBSA)

- [ ] Under 24 hours: no personal exemption
- [ ] More than 24 hours: up to CAN$200, no alcohol or tobacco; over CAN$200 means duty and taxes on everything
- [ ] More than 48 hours: up to CAN$800, alcohol and tobacco within limits
- [ ] 7 days or more: up to CAN$800; goods other than alcohol and tobacco may follow by mail or courier
- [ ] Exemptions can't be combined or shared with another person
- [ ] Everything is reported at the border, in Canadian dollars

## ALCOHOL AND FOOD

- [ ] Only one of: wine up to 1.5 L, or spirits up to 1.14 L, or beer up to 8.5 L (48 hours or more)
- [ ] Old enough for alcohol in the province where I land
- [ ] Food, plant and animal products declared

## RECEIPTS LOG

| Item bought | Price (foreign) | Price (CAD) | Receipt ☐ |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

## SOURCES (CHECKED 2026-11-27)

# Coming back to Canada: duty-free personal exemption checklist (continued)

CBSA says personal exemptions don't apply to same-day cross-border shoppers; after more than 24 hours you can claim goods worth up to CAN$200 (not tobacco or alcohol), and if the value is over CAN$200 duty and taxes apply to the whole amount. https://www.cbsa-asfc.gc.ca/travel-voyage/declare-eng.html (checked 2026-11-26)
CBSA says after more than 48 hours you can claim goods worth up to CAN$800, including alcohol and tobacco within the limits, and you can't combine exemptions (for example, 9 days away is not CAN$1,600). https://www.cbsa-asfc.gc.ca/travel-voyage/declare-eng.html (checked 2026-11-26)
CBSA lists one of: wine up to 1.5 litres, alcoholic beverages up to 1.14 litres, or beer or ale up to 8.5 litres, and says you must meet the minimum age of the province or territory where you enter Canada. https://www.cbsa-asfc.gc.ca/travel-voyage/declare-eng.html (checked 2026-11-26)
Travel.gc.ca's personal exemptions guide gives the same thresholds: none under 24 hours, CAN$200 after 24 to 48 hours, and CAN$800 after 48 hours or 7 days. https://travel.gc.ca/returning/customs/personal-exemptions (checked 2026-11-27)