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MONTREAL, Canada (Expo 67) -- United States citizens traveling to Expo 67 in Montreal this year are in for a pleasant surprise when it comes to passing through Canadian customs and immigration. The procedure is almost unbelievably easy, and many travelers, mindful of the long lines and diligent searches at other customs stations, find it hard to believe they've passed through so smoothly.

There are, of course, a number of United States customs regulations that the traveler must keep in mind when he's returning from his trip to the Universal and International Exhibition.

The most important of these is the execption privilege, which applies only to articles you bring with you when you return. The current exemption figure is \$100, and to be eligible for it, you must have been in Canada, or any other country, for 48 hours. The time limit is strictly applied. Also, you must not have used your exemption or any part of it within the preceding 30-day period.

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The exemption privilege means that you can bring in \$100 worth of goods duty-free providing that they accompany you when you return, that you acquired them as a result of your trip, that they are for your personal or household use, and that you declare them to customs officials. The exceptions to this duty-free rule are alcohol and tobacco.

You may bring back, for instance, all the cigarettes you like for your personal use, but the number of cigars is limited to 100. (Cigar smokers' note: Havanas are readily available in Canada, something to keep in mind when you go to Montreal for Expo 67.) Each citizen returning to the United States is also permitted to bring in only one quart of alcoholic beverages, provided he is at least 21 years old.

For those who make a quick trip across the border, and return to the United States in less than 48 hours, or for those who have used their \$100 exemption within the last thirty days, there's another exemption rule. That one will allow you to bring in goods for personal use provided their value is not more than \$10. That exemption can include 50 cigarettes, 10 cigars, a half pound of tobacco, four ounces of alcoholic beverages, or four ounces of perfume.

If you plan to drive along the U.S.-Canadian border during your visit to Canada and Expo 67, there's a slight risk involved concerning your customs privileges. It is wise, when this sort of travel is involved, to check with customs officials to make sure that you don't forfeit any of your privileges.

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When you're declaring what you've brought back to the customs officers, you must include items you're bringing back for friends, anything you intend to sell or use in business, alterations or repairs made on things you've taken on your trip, and gifts you've received while out of the U.S. Declarations of these items can usually be made orally, but there are cases where you might be required to make a written declaration.

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If the goods you've bought at Expo 67, for instance, are valued at more than \$100, you must put that in writing; or if you're bringing back from Canada more than a quart of alcoholic beverages, more than 100 cigars, such things as commercial samples or items for sale in your business, or when a customs duty or internal revenue tax is collectible on anything you might bring back.

One final note before you're off to Expo 67: Fruits, vegetables, plants, cuttings, seeds, and unprocessed plant products can carry plant pests and plant diseases, and for that reason, the United States Department of Agriculture has barred the general entry of such items. If you want to bring back such things, you must have a permit in advance, available from the Import and Permit Section, Plant Quarantine Division, 209 River Street, Hoboken, N.J.

You should remember, too, that in some cases there are state laws that apply in bringing goods back to the U.S.

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