



Ottawa, September 9, 2003

# MEMORANDUM D9-1-1

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## In Brief

### **CANADA CUSTOMS AND REVENUE AGENCY'S POLICY ON THE CLASSIFICATION OF OBSCENE MATERIAL**

This Memorandum has been revised to reflect the Canada Customs and Revenue Agency's current policy on the administration of tariff item 9899.00.00 in regard to the classification of obscene material. This revised Memorandum reflects policy changes made in light of court jurisprudence, and amends the "Guidelines for dealing with material where the portrayal of sex is not essential to a wider artistic, literary, or other similar purpose" to more accurately reflect the current community standard of tolerance. Several appendices have been added to help clarify some of the terminology used in the classification of obscene material, and to provide examples of related paperwork.



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Ottawa, September 9, 2003

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## CANADA CUSTOMS AND REVENUE AGENCY'S POLICY ON THE CLASSIFICATION OF OBSCENE MATERIAL

This memorandum outlines and explains the interpretation of tariff item 9899.00.00, paragraph (a), of the Schedule to the *Customs Tariff*.

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### Legislation

The *Customs Tariff* provides that the importation into Canada of any goods enumerated, described, or referred to in tariff item 9899.00.00 is prohibited.

Tariff item 9899.00.00 reads, in part:

Books, printed paper, drawings, paintings, prints, photographs or representations of any kind that

(a) are deemed to be obscene under subsection 163(8) of the *Criminal Code*; . . .

Subsection 163(8) of the *Criminal Code* reads:

For the purposes of this *Act*, any publication a dominant characteristic of which is the undue exploitation of sex, or of sex and any one or more of the following subjects, namely, crime, horror, cruelty and violence, shall be deemed to be obscene.

### GUIDELINES AND GENERAL INFORMATION

#### The Uniqueness of Obscenity Decisions in the Canada Customs and Revenue Agency's (C CRA) Mandate

1. In the course of administering the many laws of Parliament that regulate, control, or prohibit the importation of goods into Canada, customs officials deal with a wide range of goods (e.g., hazardous products, agricultural products subject to sanitary and phytosanitary standards, apparel).

2. One category of goods differs from all others however, and involves material that is suspected of constituting obscenity under subsection 163(8) of the *Criminal Code*. The *Customs Tariff* prohibits the importation of such material into Canada. This type of material can include written, visual and audio materials.

3. Unlike many other goods which customs officials routinely deal with, such expressive materials have been found by the courts to be protected by the freedom of expression guarantees of section 2(b) of the *Canadian Charter of Rights and Freedoms*.

#### The Courts and the C CRA's Role in Prohibiting Obscenity

4. The courts have found that, by seeking to prohibit certain types of expressive material, section 163 of the *Criminal Code* infringes upon section 2(b) of the Charter. However, the courts found that the infringement of section 2(b) of the Charter was justifiable under section 1, because the overriding objective of section 163 is the avoidance of harm to society and that this is a sufficiently substantial concern to warrant a restriction on freedom of expression. As a result, the courts affirmed the C CRA's mandate to prevent obscene material from being imported into Canada.

5. Although the courts upheld the CCRA's mandate to prohibit the importation into Canada of obscene material, they found that the provisions of the *Customs Act* that allow customs officials to detain and/or prohibit obscene material **do not allow customs officials to unreasonably detain and prohibit material that is not obscene**. The courts have dictated that decisions by customs officials to unreasonably detain or prohibit material that is not obscene unjustifiably infringe upon importers' rights under the Charter.

6. Therefore, the handling of potentially obscene material and the decision-making process of classifying material as obscene under tariff item 9899.00.00 have totally different repercussions for the CCRA and for importers than do comparable decisions made in relation to other goods that do not involve Charter issues.

### Universality of Application

7. In a decision rendered by the Supreme Court of Canada in December 2000 (*Little Sisters Book and Art Emporium v. Canada (Minister of Justice)*), the Court affirmed that the legislation applies equally to heterosexual and homosexual material, and is indifferent to whether harm arises in the context of heterosexuality or homosexuality. The Court also affirmed that the legislation applies to both depictions and descriptions and includes written material such as books.

### Service Standard

8. In *Little Sisters Book and Art Emporium v. Canada (Minister of Justice)*, the Supreme Court of Canada directed that decisions concerning the classification of goods detained as suspected obscenity must be made in a timely manner. In response to the guidance given by the Court, the CCRA provides a 30-day service standard at both the determination and re-determination levels. This means that, in general, goods suspected of being obscene must be classified within 30 days of the date of detention, and that the importer must be promptly notified of the decision. Where an importer makes a request for a re-determination of the classification pursuant to Section 60 of the *Customs Act*, the decision must generally be made within 30 days of the receipt of the importer's request. If a determination or re-determination is not rendered within the 30-day period, the goods should be deemed to be admissible for importation. It should be noted that the size and complexity of the shipment may have an impact on meeting the service standard.

### Burden of Proof

9. The courts have also made a declaration that subsection 152(3) of the *Customs Act* is not to be construed and applied so as to place on an importer the onus to establish that goods are not obscene within the meaning of

subsection 163(8) of the *Criminal Code*. The burden of proving obscenity rests on the Crown, in this case the CCRA, who is alleging it.

10. When dealing with magazines where the undue exploitation of sex is a dominant characteristic, but not necessarily the dominant characteristic, the courts have said that the Crown does not need to prove that an entire issue is obscene. The entire publication will be obscene if it contains obscene passages or pictures that cannot be redeemed by other non-obscene content contained therein (*R. v. Penthouse International Limited et al.* and *R. v. Metro News Limited*).

### Determining Whether Goods are Obscene

11. Goods are deemed to be obscene under the *Criminal Code* if the materials exhibit, as a dominant characteristic, the undue exploitation of sex, or of sex and any one or more of the following subjects, namely, crime, horror, cruelty, and violence.

12. The courts have found that some of the material that the CCRA deals with is quite complex and difficult to evaluate. Since attempts to provide exhaustive instances of obscenity have failed, the only practical alternative for the courts was to strive towards a more abstract definition of obscenity that is contextually sensitive. In order for material to qualify as "obscene," the exploitation of sex must not only be a dominant characteristic, but such exploitation must be "undue." In determining whether the exploitation of sex will be considered to be "undue," the courts have provided us with specific tests: the community standard of tolerance test and the internal necessities test or artistic merit defence (*Butler v. Her Majesty the Queen* and *Little Sisters Book and Art Emporium v. Canada (Minister of Justice)*).

13. These tests help to determine whether sexually explicit material, when viewed in the context of the whole work, would be tolerated by the community as a whole.

14. Officials are required to apply these tests in order to determine whether or not goods may be classified as obscene under tariff item 9899.00.00.

### The Community Standard of Tolerance Test

15. The community standard of tolerance test is the first test that officials need to apply in determining whether the exploitation of sex is "undue."

16. The exploitation of sex will almost always be "undue" when the sexually explicit sections of the material fail the "community standard of tolerance test."

17. This test is concerned not with what Canadians would not tolerate being exposed to themselves, but with what they would not tolerate other Canadians being exposed to. **This is not a test of whether given material may be morally**

**offensive to some people, but rather whether public opinion would perceive the material to be harmful to society.**

18. According to the courts, material will generally fail the community standard of tolerance test if it portrays sex with violence, or if it portrays sex which is degrading or dehumanising **and** the risk of harm is substantial.

19. The material referred to in paragraph 18 would generally fail the community standard of tolerance test, not because it offends against morals, but because there is an appreciable risk of harm to society in the portrayal of such behaviour.

20. Harm in this context means that the material predisposes persons to act in an anti-social manner, in other words, a manner which society formally recognizes as incompatible with its proper functioning.

21. The stronger the inference of harm, the lesser the likelihood of tolerance.

22. Explicit sex that is not violent is generally tolerated in our society and will not qualify as the “undue exploitation of sex,” unless it employs children in its production.

23. Explicit sex that is either degrading or dehumanising but that does not create a substantial risk of harm does not qualify as the “undue exploitation of sex.”

**Note:** Each case must be judged on its own merit and in its entirety.

**The Internal Necessities Test, also known as the Artistic Merit Defence**

24. The last step in the analysis of whether the exploitation of sex is “undue” is the “internal necessities” test or the artistic merit defence.

25. Material which by itself offends the community standard of tolerance will not be considered “undue” if the portrayal of sex is required for the serious treatment of a theme.

26. The need to apply the “internal necessities” test arises only if a work contains sexually explicit material which might, in another context, constitute the “undue exploitation of sex.”

27. The portrayal of sex must be viewed in context to determine whether the exploitation of sex is the main object of the work or whether the portrayal of sex is essential to a wider artistic, literary, or other similar purpose.

28. In other words, the internal necessities test or the artistic merit defence assesses whether the exploitation of sex has a justifiable role in advancing the plot or theme and, in considering the work as a whole, has a legitimate role in the work itself.

29. Any doubt in this regard must be resolved in favour of the freedom of expression, which, in practical terms, means that doubt as to obscenity requires release of the goods.

**Obscenity Indicators**

30. The CCRA has set out classification indicators, to help customs officials in the identification of obscene materials. These indicators are intended to reflect the evolving national community standard of tolerance for obscene materials. They have been drafted following consultations with various government and non-government bodies across Canada who are involved in the evaluation of adult sex books, magazines and films. These indicators are set out in detail in Appendix B to this memorandum. It should be noted that the indicators are subject to change as the CCRA strives to ensure that they continually reflect the current community standard of tolerance, as it relates to obscenity.

31. The obscenity indicators apply equally to personal and commercial shipments, as the material is evaluated on its own merit and not its intended distribution.

32. If suspect goods are found to contain material falling under the obscenity indicators, they then must be further examined to determine if the portrayal of sex is essential to a wider artistic, literary or other similar purpose.

33. Goods may only be deemed to be obscene for the purposes of tariff item 9899.00.00 if a dominant theme of the material is the undue exploitation of sex (as described in detail above), **and** where the portrayal of sex is **not** essential to a wider artistic, literary or other similar purpose.

34. Goods **not** classified as obscenity under tariff item 9899.00.00 include the following:

- (a) goods which counsel, procure, or incite persons to commit criminal offenses, unless they are determined to be obscene;
- (b) goods which communicate in a rational and unsensational manner information about a sexual activity that is not unlawful;
- (c) sex aids and toys;
- (d) advertisements that simply promote the sale of goods which may themselves be prohibited. However, advertisements containing explicit textual descriptions or depictions of acts considered obscene will be prohibited.

## APPENDIX A

### ADVANCE REVIEWS AND IMPORTER RIGHTS

#### ADVANCE REVIEWS

1. Individuals or commercial importers who encounter difficulty in determining whether goods are in compliance with obscenity guidelines may submit a sample of the goods, prior to importation, to the Prohibited Importations Unit, at Headquarters, for review. Officials from the unit will then provide an opinion regarding the admissibility of the goods into Canada. This service is designed to promote voluntary compliance with the legislation. Individuals or businesses can arrange for an advance review by contacting the Prohibited Importations Unit in Ottawa, at (613) 954-7049. It should be noted that any sample goods submitted to the Prohibited Importations Unit for the purposes of an advance review will **not** be returned.

#### IMPORTER'S RIGHTS

##### When Suspected Goods Are Detained – Notification

2. An importer, whose goods are suspected of being obscene according to the legislation, will be provided with a written notice of detention containing the following information: a brief description of the goods detained as suspected obscenity; the port of entry where the goods are detained; the date of detention; and a contact name and telephone number. This information will be provided in the top portion of Form K27, *Notice of Detention/Determination* (see Appendix C).

3. Once a full review of the goods has been conducted (generally within 30 days of the date of detention), the importer will be notified of the determination in writing (i.e. whether the goods are prohibited or released).

4. If the goods are found to be admissible, the importer will receive a written notice of determination containing a brief description of the goods and the date of determination. This information will be included in Part B of Form K27. The goods will then be released to the importer (subject to the payment of any applicable taxes and/or duties).

5. If the goods are prohibited as obscenity, the importer will receive a written notice of determination containing the following information: a brief description of the goods; the date of determination; the reasons for prohibition; and a list of options available to the importer, including instructions for appeal. This information will be provided by way of Part B of Form K27.

6. If a shipment contains more than one prohibited title or item, the Form K27A, *Continuation Sheet* (see Appendix D) will be used by CCRA officials to indicate to the importer

the specific reasons for which each title was prohibited. A completed Form K27A will then accompany the completed Form K27.

##### When Goods Are Prohibited – Importer Options

7. When goods are deemed to be obscene, and are therefore prohibited, the importer may exercise any one of the following options as set out on the reverse of the Form K27, *Notice of Detention/Determination* (see Appendix C):

- (a) the decision may be appealed by writing to the Customs Disputes Section, Prohibited Importations Unit, Headquarters (an address is provided on the Form K27), within 90 days of the date of the determination, referring to the title of the material, the applicable Form K27 control number, and any other available information;
- (b) the goods may be exported, under customs control, at the importer's expense; or
- (c) the goods may be abandoned to the Crown, pursuant to section 36 of the *Customs Act*, in which case the material will be destroyed (pursuant to section 142).

8. If the importer fails to appeal or to provide instructions either to export or to abandon the goods within 90 days of the date of decision, the goods will be considered forfeit and will be destroyed.

**Note:** For the purposes of tariff item 9899.00.00, goods that are made (manufactured, printed, purchased, etc.) in Canada and subsequently exported are considered to constitute an importation on their return to Canada.

## APPENDIX B

### OBSCENITY INDICATORS

1. When dealing with material where a dominant theme is the portrayal of sex, the indicators set out below apply.

**Note: For the purposes of determining obscenity under tariff item 9899.00.00, the term “sex” includes depictions and/or descriptions (including illustrations and animation) of any oral, anal or vaginal penetration, masturbation, and/or the full or partial exposure of genitalia, pubic regions, anal regions and/or female breasts, for the purposes of sexual arousal.**

2. Goods containing one or more of the following indicators may be found to be obscene and prohibited entry into Canada, if it is established that the portrayal of sex is not essential to a wider artistic, literary, or other similar purpose.

**Depictions and/or descriptions of:**

- 1) Sex with degradation or dehumanization, if the risk of harm is substantial, e.g.
  - a) actual or implied urination, defecation or vomiting onto or into another person, and/or the ingestion of urine, feces or vomit
  - b) ridicule and/or humiliation
- 2) Sex with pain
- 3) Sexual assault
- 4) Sex with violence
- 5) The taking of a human life for the purpose of sexual arousal
- 6) Incest
- 7) Bestiality
- 8) Necrophilia

and/or

**Descriptions of:**

- 9) Sexual acts involving children (under 14 years of age)
- 10) Sexual exploitation (14-18 years of age)

**Note:** **Depictions** of sexual activities involving children and/or juveniles (persons under the age of 18) will generally constitute child pornography.

**Interpretation**

The following represents the CCRA's interpretation of several terms contained within its obscenity indicators. These definitions are intended solely for the purposes of classifying material as obscene under tariff item 9899.00.00.

**Please note that these terms apply only in situations where sexual context has been established.**

"Bestiality" is defined as a sexual act between human beings and live animals, including implied or real acts.

"Humiliation" is defined as the practice of lowering an individual's self-respect or dignity, for the purpose of sexual arousal.

"Incest" is defined as a sexual act between parent/child, siblings or grandparent/grandchild, whether related by blood, adoption or fostering.

"Necrophilia" is defined as a sexual act between live persons and dead persons or dead animals.

"Pain" is defined as clear discomfort expressed through visual, verbal, or descriptive cues. Pain may be inferred where a reasonable person would conclude that the activity would result in pain. This may include, but is not limited to, situations involving striking, gagging, choking, cutting,

burning, branding or similar activities resulting in areas of the body becoming red or bruised, welts being raised, or the skin being broken. For the purposes of this indicator, the portrayal of pain must be for sexual arousal.

"Ridicule" is defined as the practice of mocking, making fun of, or belittling an individual, for the purpose of sexual arousal.

"Sexual acts involving children (under 14 years of age)" is defined as a **description** of a sexual act involving at least one person under the age of 14, regardless of any indication of consent.

"Sexual assault" is defined as an activity where an individual is forced or induced to participate in a sexual act without their consent. This includes situations where sexual activity is induced:

- through the threat of bodily harm or death, which may include the use of a weapon (real or imitation)
- through the abuse of a position of power, trust or authority.

This also includes situations where a person is clearly unable to consent to their participation in a sexual act.

"Sexual exploitation (14-18 years of age)" is defined as a **description** of a sexual act between an adult person in a position of trust or authority and a juvenile person between the ages of 14 and 18 (e.g. sexual acts between an adult teacher and juvenile student or an adult coach and juvenile athlete). An element of threat is **not** necessary for such an activity to be deemed sexual exploitation, nor is the determination dependant upon who initiated the activity.

"Taking of a human life for the purpose of sexual arousal" is defined as the portrayal of the killing of a human being with the intent to sexually arouse. This would **not** include instances where the portrayal of death occurs by accident, negligence, due to health reasons, or for any other reason outside of sexual arousal, even if the death is portrayed in a sexual context.

"Violence" is defined as physical acts of aggression, which appear to cause, or are likely to cause, bodily harm. These may include, but are not limited to, situations involving beating, kicking or extreme limb twisting. For the purposes of this indicator, the portrayal of violence must be for sexual arousal, but would not include acts such as spanking or hair pulling done in a playful, consensual and harmless manner.

**Note:** While these indicators and definitions seek to capture the vast majority of obscene material that may fall under the prohibitory provisions of tariff item 9899.00.00, they are not exhaustive and they are subject to change as the CCRA strives to continually reflect the evolving community standard of tolerance.



## APPENDIX C

## FORM K27 (REVERSE)

As the importer of this material, you may exercise one of the following options:

- (1) you may dispute this decision, pursuant to section 60 of the *Customs Act*, by filing a written request to the Canada Customs and Revenue Agency (CCRA) within 90 days of the date of determination indicated on Part B of this form, referring to the title of the material in question and the reference number (shown as Regional Control No. on the top right-hand corner on the front of this form). In case of obscenity, you may also wish to include in your appeal arguments with regard to the artistic, literary, or other merit of the material in question. Please note that the submission of any additional information is voluntary on your part. The letter of appeal should be forwarded to the following address:

Customs Disputes Section  
Prohibited Importations Unit  
Canada Customs and Revenue Agency  
5th floor, Killeany Place  
150 Isabella St.  
Ottawa ON K1A 0L5

- (2) you may export the goods at your expense, pursuant to subsection 102(1) of the *Customs Act*, under Customs control. Since Canada Post prohibits the use of the mail system for the transportation of prohibited goods, please contact the CCRA office at the point of entry (shown on the top right-hand corner on the front of this form) to make export arrangements; or
- (3) you may abandon the material to the Crown, forfeiting your right to appeal or export, in which case the material will be destroyed 90 days after the date of determination.

If no contact with the CCRA is made within 90 days of the date of determination, the material will be considered forfeit, pursuant to subsection 39(1) of the *Customs Act*, and will be destroyed.

Pursuant to subsection 39(2) of the *Customs Act*, the importer of goods that are forfeit under subsection (1) and the owner thereof at the time of forfeiture are jointly and severally liable for all reasonable expenses incurred by Her Majesty in right of Canada in the disposal of the goods where they are disposed of otherwise than by sale.

Please note that the costs incurred by Her Majesty in holding the goods in safekeeping, pursuant to subsection 37(1), are also the responsibility of the owner and importer under subsection 38(1).

Comme importateur de ce matériel, vous pouvez exercer une des options suivantes :

- (1) vous pouvez contester cette décision, en vertu de l'article 60 de la *Loi sur les douanes*, en présentant une demande écrite à l'Agence des douanes et du revenu du Canada (ADRC) dans les 90 jours suivant la date du classement indiquée dans la partie B du présent formulaire. Prenez soin de mentionner le titre du matériel en question et le numéro de référence (Numéro de contrôle régional, tel qu'indiqué au coin supérieur droit du recto de ce formulaire). Dans les cas d'obscénité, vous pouvez aussi ajouter à votre appel des arguments quant au bien-fondé artistique, littéraire ou autre du matériel en question. Veuillez noter que la soumission de tout renseignement supplémentaire est laissée à votre discrétion. La lettre d'appel devrait être envoyée à l'adresse suivante :

Section des différends douaniers  
Unité des importations prohibées  
Agence des douanes et du revenu du Canada  
Place Killeany, 5<sup>e</sup> étage  
150, rue Isabella  
Ottawa ON K1A 0L5

- (2) vous pouvez exporter les marchandises à vos frais en vertu du paragraphe 102(1) de la *Loi sur les douanes* et ce, sous le contrôle douanier. Puisque la Société canadienne des postes interdit l'utilisation du système postal pour le transport des marchandises prohibées, veuillez communiquer avec le bureau de l'ADRC au bureau d'entrée (tel qu'indiqué au coin supérieur droit du recto de ce formulaire) afin de prendre les dispositions d'exportation; ou
- (3) vous pouvez abandonner le matériel à la Couronne et renoncer à votre droit d'appel ou d'exportation, dans lequel cas le matériel sera détruit dans les 90 jours suivant la date du classement.

Si vous ne communiquez pas avec l'ADRC dans les 90 jours suivant la date du classement, le matériel sera considéré comme confisqué, en vertu du paragraphe 39(1) de la *Loi sur les douanes*, et sera détruit.

En vertu du paragraphe 39(2) de la *Loi sur les douanes*, l'importateur des marchandises confisquées en application du paragraphe (1) et la personne qui en est le propriétaire au moment de la confiscation, sont solidairement redevables des frais raisonnables supportés par Sa Majesté du chef du Canada lorsqu'elle dispose des marchandises autrement que par vente.

Veuillez noter que le propriétaire et l'importateur sont aussi redevables, en vertu du paragraphe 38(1), des frais supportés par Sa Majesté pour les marchandises placées en dépôt en application du paragraphe 37(1).



APPENDIX D

FORM K27 A

CONTINUATION SHEET - FEUILLE SUPPLÉMENTAIRE

PART B — NOTICE OF DETERMINATION  
PARTIE B — AVIS DE CLASSEMENT TARIFAIRE

Regional Control no. — N° de contrôle régional	Customs office — Bureau de douane	PIU control no. (where applicable) — N° de contrôle de l'UIP (s'il y a lieu)
Date of detention — Date de retenue	Contact name — Personne-ressource	Contact telephone no. - N° de téléphone de la personne-ressource

**Classification: D9-1-1**

Description(s) and / or Depictions(s)  
Description(s) et / ou Représentation(s) visuelle(s)

Sex with degradation — Sexe avec dégradation

Urination/defecation/vomit  
Urine/défécation/vomissement

Sex with pain/mutilation  
Sexe avec douleur/mutilation

Sexual assault  
Aggression sexuelle

Sex with violence  
Sexe avec violence

Taking of human life for the purpose of sexual arousal  
Sexe associé à la suppression de la vie humaine

Sexual acts involving children (under 14 years of age)  
Actes sexuels impliquant des enfants (de moins de 14 ans)

Sexual exploitation (14-18 years of age)  
Sexe avec exploitation (de 14-18 ans)

Depictions(s) Representation(s) visuelle(s)

Ridicule/humiliation  
Ridicule/humiliation

Incest  
Inceste

Bestiality  
Bestialité

Necrophilia  
Nécrophilie

Title and medium — Titre et genre de marchandise

Quantity — Quantité

TRS number (if applicable) — Numéro du SRT (s'il y a lieu)

**Classification D9-1-15**

Description(s) and / or Depictions(s)  
Description(s) et / ou Représentation(s) visuelle(s)

That advocate the genocide of an identifiable group  
Qui préconise le génocide d'un groupe identifiable

*That allege that an identifiable group  
Qui allègue qu'un groupe identifiable :*

is to blame for serious economic/social problems  
est la cause de sérieux problèmes sociaux ou économiques

manipulates media/trade/finance/politics/government to the detriment of society  
manipule les médias/le commerce/les finances/le gouvernement/la politique au détriment de la société

is inferior/superior  
est inférieur/supérieur

weakens or threatens society  
affaiblit ou menace la société

Title and medium — Titre et genre de marchandise

Quantity — Quantité

TRS number (if applicable) — Numéro du SRT (s'il y a lieu)

**Classification: D9-1-1**

Description(s) and / or Depictions(s)  
Description(s) et / ou Représentation(s) visuelle(s)

Sex with degradation — Sexe avec dégradation

Urination/defecation/vomit  
Urine/défécation/vomissement

Sex with pain/mutilation  
Sexe avec douleur/mutilation

Sexual assault  
Aggression sexuelle

Sex with violence  
Sexe avec violence

Taking of human life for the purpose of sexual arousal  
Sexe associé à la suppression de la vie humaine

Sexual acts involving children (under 14 years of age)  
Actes sexuels impliquant des enfants (de moins de 14 ans)

Sexual exploitation (14-18 years of age)  
Sexe avec exploitation (de 14-18 ans)

Depictions(s) Representation(s) visuelle(s)

Ridicule/humiliation  
Ridicule/humiliation

Incest  
Inceste

Bestiality  
Bestialité

Necrophilia  
Nécrophilie

Title and medium — Titre et genre de marchandise

Quantity — Quantité

TRS number (if applicable) — Numéro du SRT (s'il y a lieu)

**Classification D9-1-15**

Description(s) and / or Depictions(s)  
Description(s) et / ou Représentation(s) visuelle(s)

That advocate the genocide of an identifiable group  
Qui préconise le génocide d'un groupe identifiable

*That allege that an identifiable group  
Qui allègue qu'un groupe identifiable :*

is to blame for serious economic/social problems  
est la cause de sérieux problèmes sociaux ou économiques

manipulates media/trade/finance/politics/government to the detriment of society  
manipule les médias/le commerce/les finances/le gouvernement/la politique au détriment de la société

is inferior/superior  
est inférieur/supérieur

weakens or threatens society  
affaiblit ou menace la société

Title and medium — Titre et genre de marchandise

Quantity — Quantité

TRS number (if applicable) — Numéro du SRT (s'il y a lieu)

**Classification: D9-1-1**

Description(s) and / or Depictions(s)  
Description(s) et / ou Représentation(s) visuelle(s)

Sex with degradation — Sexe avec dégradation

Urination/defecation/vomit  
Urine/défécation/vomissement

Sex with pain/mutilation  
Sexe avec douleur/mutilation

Sexual assault  
Aggression sexuelle

Sex with violence  
Sexe avec violence

Taking of human life for the purpose of sexual arousal  
Sexe associé à la suppression de la vie humaine

Sexual acts involving children (under 14 years of age)  
Actes sexuels impliquant des enfants (de moins de 14 ans)

Sexual exploitation (14-18 years of age)  
Sexe avec exploitation (de 14-18 ans)

Depictions(s) Representation(s) visuelle(s)

Ridicule/humiliation  
Ridicule/humiliation

Incest  
Inceste

Bestiality  
Bestialité

Necrophilia  
Nécrophilie

Title and medium — Titre et genre de marchandise

Quantity — Quantité

TRS number (if applicable) — Numéro du SRT (s'il y a lieu)

**Classification D9-1-15**

Description(s) and / or Depictions(s)  
Description(s) et / ou Représentation(s) visuelle(s)

That advocate the genocide of an identifiable group  
Qui préconise le génocide d'un groupe identifiable

*That allege that an identifiable group  
Qui allègue qu'un groupe identifiable :*

is to blame for serious economic/social problems  
est la cause de sérieux problèmes sociaux ou économiques

manipulates media/trade/finance/politics/government to the detriment of society  
manipule les médias/le commerce/les finances/le gouvernement/la politique au détriment de la société

is inferior/superior  
est inférieur/supérieur

weakens or threatens society  
affaiblit ou menace la société

Title and medium — Titre et genre de marchandise

Quantity — Quantité

TRS number (if applicable) — Numéro du SRT (s'il y a lieu)

K27A (03)

► Additional Continuation Sheet — Feuille supplémentaire additionnelle  Yes / Oui  No / Non



## REFERENCES

<p><b>ISSUING OFFICE –</b></p> <p>Prohibited Importations Unit Trade Policy and Interpretation Directorate Customs Branch</p>	<p><b>HEADQUARTERS FILE –</b></p> <p>4547-2-1</p>
<p><b>LEGISLATIVE REFERENCES –</b></p> <p><i>Canadian Charter of Rights and Freedoms</i>, sections 1 and 2(b) <i>Criminal Code</i>, section 163 <i>Customs Act</i>, section 36, subsections 37(1), 38(1), 39(1), 39(2), sections 58, 60, subsection 102(1), section 142 and subsection 152(3) <i>Customs Tariff</i>, tariff item 9899.00.00 of the Schedule</p>	<p><b>OTHER REFERENCES –</b></p> <p>N/A</p>
<p><b>SUPERSEDED MEMORANDA “D” –</b></p> <p>D9-1-1, February 4, 1998 D9-1-1, October 4, 1999 (Revised)</p>	

Services provided by the Canada Customs and Revenue Agency are available in both official languages.

This Memorandum is issued under the authority of the Commissioner of Customs and Revenue.

