



Due to recent changes in Canadian law, Canadians may be prosecuted in Canadian courts for certain acts committed against significant cultural sites and objects outside Canada. In addition to foreign laws protecting cultural heritage, Canadian law now prohibits the illegal export of cultural objects from certain countries, whether or not the object is brought to Canada. For more information, consult www.canadianheritage.gc.ca/travel.

If you find yourself in trouble, Canadian consular officials abroad can provide a list of lawyers with the necessary expertise, contact your family and friends, and ensure you receive fair treatment according to the standards of that country. They cannot, however, wield any influence to reduce your sentence or fine.

Judicial Process

Never assume that the legal system of another country is the same as at home. "Innocent until proven guilty" is not a universal principle. If you are accused of a crime, you may be detained for an indefinite period with no opportunity for bail pending a verdict. In certain countries, you may not

SEXUAL EXPLOITATION OF CHILDREN

It is illegal to have sexual relations with children, whether in Canada or abroad. Most countries vigorously enforce laws against the sexual exploitation of children. Canadians who are suspected of committing such acts at home or abroad can be charged under the Canadian Criminal Code (available at <http://laws.justice.gc.ca>). Those convicted face a penalty of up to 14 years' imprisonment. For more information, see the publication *Child Sex Tourism: It's a Crime* on our website.

have a right to legal representation or to a trial in your own language.

Some countries do not recognize or respect religious freedom; freedom of association, speech, or the press; or equality of the sexes. For instance, guilt by association is often presumed, and you may be charged just for being in the company of a person suspected or found guilty of a crime.

Even if you are an innocent bystander at a riot or demonstration, you may be considered a participant and be rounded up with those involved.

If you do find yourself in legal trouble, contact the nearest Canadian government office at once. If you cannot do so yourself, have someone else do it for you.

COMING HOME

Departure Tax

Some countries impose a departure tax or service fee at the airport or point of departure. Before leaving, make sure you set aside enough money in local funds to pay this tax. See the Country Travel Reports on our website for more information.

Canada Border Services Agency—Personal Exemptions

If you have been away from Canada for 24 hours or more, your personal exemption (the value of goods you can bring back to Canada without paying duties and taxes) is C\$50, not including alcohol and tobacco products. **The goods must be with you when you arrive at the border.** If the goods are worth more than C\$50, you cannot claim this personal exemption and must pay full duties and taxes on all goods brought in.

If you have been away from Canada for 48 hours or more, you may bring back goods worth up to C\$400 without paying duties and taxes. **The goods must be with you when you arrive at the border.** They can include alcoholic beverages and tobacco products as follows: up to 1.14 litres (40 oz.) of liquor or 1.5 litres (52 oz.) of wine; a total of 1.14 litres of wine and liquor; or 24 x 355 ml (12 oz.) cans or bottles (maximum 8.5 litres) of beer or ale.

Note that provincial age restrictions apply to liquor. As for tobacco, you may bring back up to 200 cigarettes, 50 cigars or cigarillos, 200 tobacco sticks and 200 grams (7 oz.) of manufactured tobacco.

If you have been away from Canada for seven days or more, you may bring back goods worth up to C\$750 without paying duties and taxes. These goods can include alcoholic beverages and tobacco products as described above. **With the exception of tobacco products and alcoholic beverages, you do not need to have the goods with you when you arrive at the border.** When calculating the number of days you are absent, do not include the date you leave Canada, but do include the date you return.

Tobacco products included in a personal exemption are still subject to a minimum duty unless they are marked "Canada-Duty Paid—Droit acquitté."

If you have any questions about what you can bring home, call the Border Information Service Line of the Canada Border Services Agency (see page 38).

Be Aware and Declare

You must declare all items purchased or acquired abroad, whether they are intended for yourself or as gifts, as well as goods bought at a Canadian or foreign duty-free store.