
GEN 1.4 ENTRY, TRANSIT AND DEPARTURE OF CARGO**PENINSULAR MALAYSIA****1. CUSTOMS REQUIREMENTS CONCERNING CARGO AND OTHER GOODS**

- 1.1 Customs formalities are conducted in conformity with standard international procedures and, as far as possible, in accordance with the standard and recommended practices laid down by the World Customs Organisation.
- 1.2 Goods may be imported or exported by land, air and sea only at prescribed places as shown in the First Schedule to the Customs Regulation 1977.
- 1.3 All goods to be imported or exported whether or not subject to import / export duties must be declared in writing on prescribed forms. Customs No. 1 Form is for importation of goods while Customs No.2 Form is for exportation of goods.
- 1.4 Declarations for import and export through Port Klang and the Kuala Lumpur International Airport (KLIA) are made via EDI facilities.
- 1.5 All declarations should indicate a full and true account of the number and description of goods and packages, value, weight, measurement or quantity, and the country of origin or the final destination as the case may be.
- 1.6 Declarations must be submitted to the Customs station at the place where the goods are to be imported / exported.
- 1.7 Where duties are applicable on imported goods all relevant duties must be paid before such goods can be released. Where export duties are leviable such duties must be paid before goods are allowed to be exported.
- 1.8 The following types of duties are leviable on goods imported into this country:
- Import duty and Sales tax
- 1.9 The rates of import duty vary according to the categories of goods imported as indicated in the Customs Duties Order 1996.
- 1.10 The rates of sales tax leviable are as stated in the Sales Tax (Rate of Tax) Order 1972 and the Sales Tax (Rate of Tax) Order 1997. Three rates of tax at 5%, 10% or 15% are leviable on the gross value of all goods imported except those which are exempted under the Sales Tax (Exemption) Order 1988.
- 1.11 The Customs (Prohibition of Imports) Order 1988 consists of four schedules namely :
- First Schedule
- i) Lists goods which are absolutely prohibited on import.
- ii) Lists countries from which importation of all goods are absolutely prohibited.
- Second Schedule
- Lists goods which are prohibited from import except by virtue of an import licence granted by the Director General of Customs or the proper officer of Customs appointed by him to act on his behalf at the relevant ministries, departments or statutory bodies.
- Third Schedule
- Lists goods which are prohibited from import except in the manner specified in the Order.

1.12 The Customs (Prohibition of Exports) Order 1988 consists of three schedules namely ;

First Schedule

- i) Lists goods which are absolutely prohibited on export.
- ii) Lists countries to which exportation of all goods are absolutely prohibited.

Second Shedule

Lists goods which are prohibited from export except by virtue of an export licence granted by the Director General of Customs or the proper officer of Customs appointed by him to act on his behalf at the relevant ministries, departments or statutory bodies.

Third Schedule

Lists goods which are prohibited from export except in the manner specified in the Order.

1.13 The import and export licence/permit issuing authorities are as follows:

General goods and motor vehicles

Ministry of International Trade and Industry
Block 10, Government Offices Complex
Jalan Duta
50622 Kuala Lumpur, Malaysia
Tel : (603) 651 0033
Fax: (603) 651 3012

Pesticides

Pesticides Board
Plant Protection Section
Department of Agriculture,
Jalan Gallagher
50480 Kuala Lumpur, Malaysia
Tel : (603) 298 3077
Fax : (603) 298 3646

Animals (domestic) and animal products

Department of Veterinary Services
Ministry of Agriculture Malaysia
Block A, 8th and 9th floor
Jalan Semantan
50630 Kuala Lumpur, Malaysia
Tel : (603) 254 0077
Fax : (603) 254 0092

Wild animals and corals

Department of Wildlife And National Park
7 1/2 Mile, Jalan Cheras
56100 Kuala Lumpur, Malaysia
Tel : (603) 905 2873
Fax: (603) 905 2873

Arms

The Royal Malaysian Police
Bulit Aman
50560 Kuala Lumpur, Malaysia
Tel : (603) 235 6381
Fax : (603) 235 6390

Telecommunication equipment

Ministry of Energy, Telecommunication And Posts
Department of Telecommunication Malaysia
Ground Floor, Wisma Damansara
Jalan Semantan
50668 Kuala Lumpur, Malaysia
Tel ; (603) 255 6687
Fax : (603) 253 0508

Electrical goods

Electrical Inspectorate Department
19th Floor, Wisma Haw Par
Jalan Sultan Ismail
50250 Kuala Lumpur, Malaysia
Tel : (603) 232 2447
Fax : (603) 232 9776

Live Fish

Ministry of Agriculture Malaysia
Fisheries Department
8th and 9th Floor, Wisma Tani
Jalan Sultan Salahuddin
50628 Kuala Lumpur, Malaysia
Tel ; (603) 298 2011
Fax : (603) 291 0305

Pharmaceutical goods

Ministry of Health
Pharmaceutical Division
1st Floor, MMA Building
Jalan Pahang
50590 Kuala Lumpur, Malaysia
Tel : (603) 442 1211
Fax : (603) 441 1623

Toxic and hazardous wastes

Department of Environment
13th Floor, Wisma Sime Darby
Jalan Raja Laut
50662 Kuala Lumpur, Malaysia
Tel : (603) 294 7844
Fax: (603) 293 1480

Plants and Plant Products

Department of Agriculture
Jalan Gallagher
50480 Kuala Lumpur, Malaysia
Tel ; (603) 298 3077
Fax : (603) 298 3646

- 1.14 For purposes of determining import or export duties payable on ad valorem basis, goods will be valued in accordance with the definition of value in section 2 of the Customs Act 1967 which is based on the open market value.
- 1.15 All goods imported into or exported out of Malaysia must be correctly classified at the time of import or export based on the Customs Duties Order 1996.
- 1.16 The Director General of Customs may allow goods to be imported temporarily without payment of duty subject to the payment of a deposit equivalent to not less than the amount of duty which would be payable if the goods imported for home use or security in the form of a banker's guarantee being given to his satisfaction for the payment of such duty. Approval for temporary import is generally given for a period of 3 months. Extensions may be allowed under certain circumstances for subsequent periods of 3 months but not exceeding 12 months. Application for extensions may be submitted to the station that granted the first approval.
- 1.17 ATA ("admission temporaire") Carnets, which are issued by approximately 50 authorised Chambers of Commerce worldwide, are internationally recognised and accepted Customs documents allowing the temporary admission of goods into a member country without the need to raise Customs bonds, payment of duties and the compliance of other Customs formalities in one or a number of foreign countries. In Malaysia ATA Carnets are issued only by the Malaysian International Chamber of Commerce and Industry which is an affiliate of the International Chambers of Commerce (ICC) Paris.

The ATA Carnet allows the temporary import of exhibition goods and advertising material, commercial samples, film and medical and professional equipment into a country which is a signatory to the Conventions governing ATA Carnets. So long as the conditions governing the Carnet are observed, its use permits temporary importation without payment of duty and with the minimum of restrictions. It does away with the need for a Customs Declaration.

The participating countries are:

Algeria	Denmark	Ireland	Netherland	Slovenia
Australia	Egypt	Israel	New Zealand	Spain
Austria	Finland	Italy	Niger	South Africa
Belgium	France	Japan	Nigeria	Sri Lanka
Bulgaria	Germany	Korea (South)	Norway	Sweden
Canada	Gibraltar	Lebanon	Poland	Switzerland
China	Greece	Lesotho	Portugal	Thailand
Cote D'ivoire	Hong Kong	Luxembourg	Romania	Trinidad and Tobago
Croatia	Hungary	Malaysia	Russian Federation	Tunisia
Cuba	Iceland	Malta	Senegal	Turkey
Cyprus	India	Mauritius	Singapore	United Kingdom
Czech Republic	Iran	Morocco	Slovak Republic	United States of America

For further information contact:

Executive Director,
Malaysian International Chamber of Commerce and Industry,
10th Floor, Wisma Damansara,
Jalan Semantan,
50490 Kuala Lumpur, Malaysia.
Tel: (603) 254 2677 (Hunting line) / 255 1619
Fax: (603) 255 4946 / 256 1929

2. ANIMAL QUARANTINE REQUIREMENTS

- 2.1 Under the Animal Ordinance 1953, no animal, carcass, semen or any produce of animal or birds can be landed in Peninsular Malaysia by air without prior permission of the Director General of Veterinary Services, Malaysia.
- 2.2 No poultry for breeding purposes may be imported into Peninsular Malaysia without prior permission of the Director General of Veterinary Services.
- 2.3 Dogs and cats may be imported into Peninsular Malaysia provided prior permission is obtained from the Director General of Veterinary Services and all conditions of import of such animals as laid down by the Director General of Veterinary Services are fulfilled. Only dogs and cats which are to be imported directly from United Kingdom, Eire, Northern Ireland, Australia, New Zealand, Brunei, Japan, Singapore and Sweden may be brought in without quarantine subject to the condition laid down by the Veterinary Services Department.
- 2.4 Quarantine facilities for dogs, horses and cats is available at K.L. International Airport Sepang and Penang.
- 2.5 Dogs and cats from countries other than those mentioned in para 2.3 above (including USA, Canada, Continental Countries, Hong Kong etc.) may be imported into this country only after they have undergone quarantine for a period of not less than 30 days (not including the day of arrival) at either Penang or Kuala Lumpur, and these animals shall be subjected to vaccination against rabies on arrival at the place of quarantine. This quarantine is necessary irrespective of whether health, vaccination and other papers are available from the country of origin.
- 2.6 The regulation under para 2.5 above shall also apply to dogs/cats which have originated from United Kingdom, Eire, Northern Ireland, Japan, Singapore and Sweden but have been in transit or have travelled through other countries before their arrival in Malaysia.
- 2.7 Dogs and cats which have been originated from Singapore and are accompanied by the necessary health/export certificates from the Veterinary Authorities in Singapore may be brought in without quarantine. An import permit is still necessary.
- 2.8 Dogs and cats on transit at K.L. International Airport Sepang and Penang shall not leave the airport premises (i.e. beyond custom barriers) and Airlines concerned are required to arrange for onward shipment of animals as soon as possible. Dogs and cats shall not be left at the airport, but instead should be sent to Quarantine Complex at KLIA Sepang or Penang for temporary quarantine.
- 2.9 The importation of animals other than dogs and cats are subject to other quarantine regulations which are stipulated at the time when the import permits are issued and Veterinary personnel will be at the airport to facilitate at the time of arrival.

3. PLANT QUARANTINE REQUIREMENTS

- 3.1 The importation of all plant materials and products from the American Tropics are strictly prohibited, unless with prior approval of the Director General of Agriculture.
- 3.2 The importation of any cocoa, coconut, oil palm, plant materials and products, or any scheduled plant (of Shedule 3 of the Plant Quarantine Act 1976 as listed below) which is known to be a host of any virus or serious disease is strictly prohibited, unless with prior approval of the Director General of Agriculture.

The scheduled plants are:

Pineapple, Artocarpus spp., Tea, Papaya, Citrus spp., Coffee, Colocasia spp., Zanthosoma spp., Durian. All species of forest trees, Soya Bean, Cotton, Rubber (all species of Hevea), Sweet Potato, All species of Leguminosae, All species of Mangifera, All species of Manihot (cassava), All species of Musa and allied genera (Banana, Manila Hemp), All species Nephellium (Rambutan), All species of Nicotiana (Tobacco), Orchids, Rice, All palmas, peppers (all member of Piperacea) Sugarcane, Potato, Maize, Cocoa, All species of Zingiberaceae, Plants grown in the American Tropics and the African Cocoa Region.

- 3.3 The importation of the fruits of rambutan, pulasan, longan, nam-nam and cocoa pods from the Phillipines, Indonesia, Sabah, Sarawak and Labuan is **absolutely prohibited**.
- 3.4 The importation of soil and pests, whether by themselves or attached, are **strictly prohibited**.
- 3.5 The importation of soils, rooting and growing media, plants and their parts (dead or alive), beneficial organisms and organic fertilisers requires an import permit and a phytosanitary certificate.
- 3.6 The importation of all agricultural products and produce are subject to plant quarantine inspection and clearance.
- 3.7 Imported agricultural products and produce that are found to be infested with pests / diseases / soil upon inspection will be subjected to either treatments, entry being refused or destruction by the Plant Quarantine Authority.
- 3.8 Any contravention of the plant quarantine regulations is liable for prosecution and any one found guilty of an offence, shall on conviction, be fined not exceeding RM 10 000 or imprisonment not exceeding six months or both.

4. REQUIREMENTS FOR THE CARRIAGE OF DANGEROUS GOODS (RESTRICTED ARTICLES) IN AIRCRAFT

- 4.1 Pursuant to the provisions of the Article 37 of the regulation 67 of Malaysian Civil Aviation Regulation 1996 prior permission must be sought and obtained for the carriage of dangerous goods in aircraft. Except as may otherwise approved by the Director General of Civil Aviation Malaysia, dangerous goods (restricted articles) shall only be carried on board an aircraft in accordance with ICAO Dangerous Good Regulation as contained in the ICAO Technical Instructions for the Safe Transport of Dangerous Goods by Air (Doc 9284-AN/905) of the current edition and Annex 18 to the ICAO convention amended from time to time.
- 4.2 The operator of an aircraft shall, before the flight begins, inform the commander of an aircraft of the identity of any dangerous goods (restricted articles) being carried on board, the danger to which they give rise and the weight or quantity of the goods.
- 4.3 No person may take or cause to be taken on board an aircraft, or deliver or cause to be delivered for loading thereon, any goods which he knows or has reason to believe or suspect to be goods the carriage of which by reason of their nature, are liable to endanger the safety of the aircraft or persons on board the aircraft.
- 4.4 Operators may apply to the Director General of Civil Aviation for annual approval to transport dangerous goods in compliance with the Annex 18 and the ICAO Technical Instructions (Doc 9284-AN/905). In the case of dangerous goods forbidden for transport by air, unless exempted, a separate individual application has to be submitted to the Director General for consideration and approval.
- 4.5 Any approval given in accordance with para 4.4 does not include dangerous goods forbidden for transport by air under any circumstances. Under no circumstances should operators carry dangerous goods forbidden for transport by air. The Department of Civil Aviation reserves the right to carry out inspection from time to time to ensure that the carriage of dangerous goods by air is made in compliance with Annex 18 and the ICAO Technical Instructions, and any non-compliance will result in the revocation or suspension of the annual approval given.

STATE OF SABAH**5. CUSTOMS REQUIREMENTS CONCERNING CARGO AND OTHER GOODS**

- 5.1 The Customs requirements concerning cargo and other goods are the same as those required for Peninsular Malaysia.
- 5.2 Certain categories of goods on importation or exportation require licences and applications should be addressed to the Assistant Controller of Trade, Sabah, P.O. Box No. 1335, Kota Kinabalu. The following commodities may be imported under licences issued by the Authorities listed against them:
- | | |
|---------------------------|------------------------|
| Arms and ammunition | Police Department |
| Dangerous drugs | Medical Department |
| Animals, birds and plants | Veterinary Department |
| | Agriculture Department |
- 5.3 The majority of manufactured goods are dutiable on import into Sabah. Information on this subject may be obtained from Customs Officers at the Airport.
- 5.4 In Labuan, only petroleum, liquor, tobacco and matches are dutiable.
- 5.5 On arrival and departure of aircraft the pilot-in-command shall hand one copy of each of the General Declaration Passenger List and Cargo manifest to the Customs Officer.
- 5.6 All cargo will be held until import and export declarations have been produced.
- 5.7 Certain restricted goods will be held in Customs Control until the appropriate licence is obtained, or while in transit.

6. ANIMAL QUARANTINE REQUIREMENTS

- 6.1 Under the Animal Ordinance 1962, no animals, birds carcass, semen or any products of animals or birds may be landed in Sabah without an import licence from The Director of Veterinary Services and Animal Industry Sabah and all the conditions as laid down in the import licence are fulfilled.
- 6.2 Dogs and cats are subject to six months or one month quarantine at Kota Kinabalu on arrival in Sabah which depend on the rabies situation in the exporting country; but if their country of origin is the United Kingdom, Eire, Australia, New Zealand or Sarawak, they may be exempted on production of the following certificates;
- a) A certificate bearing a date not more than 7 days preceding the date of export from the Ministry of Agriculture and Fisheries of Great Britain and Northern Ireland or the appropriate authority of Eire, Australia, New Zealand or Sarawak as the case may be that:
 - i) No case of rabies has been reported in that country during the 6 months preceding the date of the certificate.
 - ii) The dog or cat has been residing in the country during the six month preceding the date of the certificate.
 - b) A certificate from a registered Veterinary Surgeon adequately identifying the dog or cat and certifying that it is free from signs of infectious and contagious disease.

7. PLANT QUARANTINE REQUIREMENTS

7.1 Plant quarantine general requirements:

- a) To bring in planting materials from overseas, Peninsular Malaysia and Sarawak, a person should obtain a Plant Import Permit from the Director of Agriculture, Sabah and comply with the Phytosanitary requirements stated therein.
- b) The plant materials to be brought in should be accompanied by a Phytosanitary Certificate issued not more than 14 days prior to the despatch of the consignment from the exporting country.
- c) The importation of soil/pest (alone or attached to plants) or any plant carrying injurious pests or diseases is strictly prohibited.
- d) The importation of plant materials from West Africa and Tropical America requires permit subject to special conditions.
- e) All passengers coming in from Sarawak, Peninsular Malaysia and overseas are to declare their plant materials to the Customs Officer or the Plant Quarantine Inspectors on arrival at Kota Kinabalu.
- f) All plant materials imported are subject to inspection and release if free from pests, or placed in quarantine for a period of time, or put to destruction if found to be diseased or harbouring pests.
- g) All travelling passengers/exporters are advised to contact Department of Agriculture (Plant Quarantine Section) and comply to the requirements for Phytosanitary Certificate, Permit CITIES, and Export Licence where necessary for the exportation of plant or plant parts out of the country. Any plant particularly the endangered or rare species exported out of the country without permission is liable to conviction with heavy penalties.
- h) Any person who contravenes any provision of the plant quarantine regulations shall be guilty of an offence and shall on conviction, be liable to penalties of a fine not exceeding RM 10,000 or imprisonment not exceeding six months or both.

7.2 For further details, please contact the Department of Agriculture at Kota Kinabalu or the District Agriculture Officer concerned.

STATE OF SARAWAK

8. CUSTOMS REQUIREMENTS CONCERNING CARGO AND OTHER GOODS

8.1 The Customs requirements concerning cargo and other goods are the same as those required for Peninsular Malaysia.

8.2 All goods on importation or exportation require licences which may be granted either specifically or generally under open licences. Applications should be addressed to the:

- a) Import and Export Control Officer
Ministry of Commerce & Industry
Electra House,
Kuching, Sarawak;
- b) The Director of Agriculture
3 - 6 Floors, State Complex
Jalan Simpang Tiga
93632 Kuching, Sarawak;
- c) The Controller of Foreign Exchange
P.O. Box 982
Kuching, Sarawak;
where applicable.

8.3 Some of the articles which require specific import licences include:

- a) Live animals.
- b) Arms and ammunition.
- c) Eggs for hatching or fresh eggs by air.
- d) Firecrackers.

- 8.4 Some of the articles which require specific export licences are:
- a) Fresh eggs.
 - b) Fresh vegetables.
 - c) Gold coins, gold bullion and any gold in whatever state or form.
 - d) Live poultry.
 - e) Rice and padi.
 - f) Scrap metal of all kinds.
- 8.5 On arrival and departure of aircraft the pilot-in-command shall hand one copy of each of Passenger List and Cargo Manifest to the Customs Officer.
- 8.6 All cargo will be held until import or export declarations have been produced.

9. ANIMAL QUARANTINE REQUIREMENTS

- 9.1 Under the Public Health (Animal) Regulations 1962 and Public Health (Animals) (Amendment) Regulation 1976, no person shall import or export any animal, animal carcass or any product of animal except under and in accordance with the terms and conditions of a licence granted by the Government Veterinary Officer in Agriculture Department, Sarawak.
- 9.2 Any person importing or exporting any animal, animal carcass or any product of animal in contravention of the provisions of this regulation shall be guilty of an offence: Penalty, imprisonment for six months and a fine of one thousand Malaysian Ringgit.
- a) Subject to the provisions of sub-paras (b) and (c) and to any direction to the contrary given by the Government Veterinary Officer, every dog or cat imported into Sarawak shall undergo a period of quarantine of not less than six months in such place as the Government Veterinary officer may direct.
 - b) The provisions of sub-para (a) shall not apply to any dog imported into Sarawak direct from Sabah or Brunei.
 - c) Any dog or cat imported into Sarawak from any scheduled country (United Kingdom, Ireland, Australia and New Zealand) shall, if the Government Veterinary Officer is satisfied that the following provisions have been complied with, be exempted from the provisions of sub-para (a), namely that:
 - i) every such dog or cat transported from any scheduled country direct to Sarawak or, subject to sub-para (ii), direct to Singapore or Kuala Lumpur and hence direct to Sarawak.
 - ii) if any such dog or cat is transhipped in Singapore or Kuala Lumpur, be detained in the Singapore or Kuala Lumpur Quarantine Station and when imported into Sarawak shall be accompanied by a certificate to the effect that it was so detained, signed by the Veterinary Authority in charge of that Station.
 - iii) every such dog or cat imported into Sarawak shall be accompanied by a certificate signed by the appropriate Veterinary Officer in the appropriate scheduled country, certifying that at the time of its embarkation such dog or cat was in good health and free from any disease of an infectious or dangerous nature; and
- 9.3 For the purposes of para 9.2, a dog or cat shall be deemed to have been transported direct from one place to another if it was not transhipped during the course of the flight.

10. PLANT QUARANTINE REQUIREMENTS

- 10.1 Plant quarantine general requirements:
- a) To bring in planting materials from overseas, Peninsular Malaysia and Sabah, a person should obtain a Plant Import Permit from the Director of Agriculture, Sarawak and comply with the Phytosanitary requirements stated therein.

- b) The plant materials to be brought in should be accompanied by a Phytosanitary Certificate issued not more than 14 days prior to the despatch of the consignment from the exporting country.
- c) The importation of soil/pest (alone or attached to plants) or any plant carrying injurious pests or diseases is strictly prohibited.
- d) The importation of plant materials from West Africa and Tropical America requires permit subject to special conditions.
- e) All passengers coming in from Sabah, Peninsular Malaysia and overseas have to declare their plant materials to the Customs Officer or the Plant Quarantine Inspectors on arrival at Kuching and Miri.
- f) All plant materials imported are subject to inspection and release if free from pests, or placed in quarantine for a period of time, or put to destruction if found to be diseased or harbouring pests.
- g) All travelling passengers/exporters are advised to contact Department of Agriculture (Plant Quarantine Section) and comply to the requirements for Phytosanitary Certificate, Permit CITES, and Export Licence where necessary for the exportation of plant or plant parts out of the country. Any plant particularly the endangered or rare species exported out of the country without permission is liable to conviction with heavy penalties.
- h) Any person who contravenes any provision of the plant quarantine regulations shall be guilty of an offence and shall on conviction, be liable to penalties of a fine not exceeding RM 10,000 or imprisonment not exceeding six months or both.

10.2 For further details, please contact the Department of Agriculture at Kuching or the District Agriculture Officer concerned.

SABAH / SARAWAK (EAST MALAYSIA)

11. REQUIREMENTS FOR THE CARRIAGE OF DANGEROUS GOODS IN AIRCRAFT

- 11.1 Applications will be considered from air transport operators for general permission to operate in or over Sabah/Sarawak in accordance with the IATA Regulations relating to the carriage of restricted articles which provide for the carriage in aircraft of various classes of goods, if they are packed in suitable containers in limited quantities as specified in the Regulations.
- 11.2 Any such general permission will be subject to the Civil Aviation Regulation 1996.
- 11.3 Any item shown in IATA Regulations as "N.O.S." (not otherwise specified) such as corrosive, peroxide and alkaline liquids, oxidising materials, compressed non- flammable gases and flammable solids will not be carried without prior permission.
- 11.4 The following items will not be carried:-
 - a) Compressed Air, if over 1,980 pounds at 15.5°C.
 - b) Ammonium Permanganate.
 - c) Ethyl Nitrate.
 - d) Magnesium strap, borings, chunks, shavings or turnings.
 - e) Motion picture films, except when packed in accordance with Packaging Note 26(b) in the Regulations.
 - f) Explosives (including fireworks) other than articles coming within Class 6 Division 1 (Ammunition: 'Safety Class') in the current list of Authorised Explosives issued annually by the United Kingdom Chief Inspector of Explosives.
- 11.5 Operators may apply to the Director-General of Civil Aviation for special permission to carry a particular consignment of dangerous goods not coming within the items of the general authority as modified by the conditions set out above.
- 11.6 Any general permission given will not absolve operators from the need to comply with the Civil Aviation Regulation 1996 concerning the carriage of ammunitions of war or implements of war.