

Budget 2014

Revision of Nation Building Tax (NBT)

Director General, Department of Fiscal Policy, by his letter No. FP/06/33/01/03(ii) dated 20.12.2013 has informed that the items specified below are subjected to Nation Building Tax (NBT) **from 01st January 2014**, in compliance with the 2014 Budget Proposals.

	Item	HS Code	NBT Rate
(i)	Tractors	8701.10.10, 8701.10.90, 8701.20.10, 8701.90.10 and 8701.90.20	2%
(ii)	Pharmaceutical preparations	3003.90.11, 3003.90.12, 3003.90.13, 3003.90.15, 3003.90.19, 3004.90.11, 3004.90.12, 3004.90.13, 3004.90.15 and 3004.90.19	2%