

## RASG IMPACT - ALERT

### Tax Laws (Amendment) Ordinance, 2025 What You Need to Know

#### INCOME TAX ORDINANCE, 2001

##### Section 138 (3A) - Immediate Tax Payability

Tax becomes **immediately payable** if the issue has already been **decided by the Hon'ble High Court or Supreme Court**, regardless of other legal timelines or judgments, i.e.:

- Any other law,
- Court decisions,
- Timelines in existing provisions.

##### Section 140(6A) – Immediate Tax Recovery

Tax is **immediately recoverable** if the matter has already been **decided by the Hon'ble High Court or Supreme Court**, regardless of other legal timelines or judgments.

##### Section 175C – Inland Revenue Officers at your doorstep!

Inland Revenue officers can be **posted to business premises to monitor**:

- Production,
- Supply of goods,
- Services provided,
- Stock of unsold goods.

#### FEDERAL EXCISE ACT, 2005

##### Section 27 – Crackdown against goods having counterfeit or no barcodes/tax stamps

Selling or storing goods **having counterfeit or without tax stamps/barcodes** is now a punishable offense.

FBR officers can be appointed for enforcement purposes and crackdown against such products.

