



## ATO RECEIVABLES POLICY

### PART A Introduction

# Chapter 1 PRINCIPLES UNDERLYING THE ATO RECEIVABLES POLICY (Archived)

-  This chapter has been archived.
-  This document has changed over time. View its history below.

#### Archival:

Chapter 1 is archived with effect from 14 April 2011.

#### Revision history:

Chapter 1 was first published in the *Policy for Collection of Taxation Debts* which was later replaced by the *ATO Receivables Policy* in July 2000.



Versions of Chapter 1 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

Chapter 1 – Archived versions				
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Version 1	1 July 2000	July 2000	1 July 2001	
Version 2	1 July 2001	July 2001	23 April 2003	
Version 3	23 April 2003	April 2003	4 July 2006	
<a href="#">Version 4</a>	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
<a href="#">Version 5</a>	24 July 2008	August 2008	14 April 2011	<a href="#">PS LA 2008/13</a>

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# Chapter 2 ACCOUNTABILITY AND REVIEW OF DECISIONS (Archived)

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# Chapter 3 RISK MANAGEMENT (Archived)

- ! This chapter has been archived. See [PS LA 2011/6](#).
- ! This document has changed over time. View its history below.

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The content of Chapter 3 has been transferred into Law Administration Practice Statement [PS LA 2011/6](#) Risk and risk management in the ATO.

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<a href="#">Version 5</a>	24 July 2008	August 2008	14 April 2011	<a href="#">PS LA 2008/13</a>