



ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 4 INTRODUCTION TO PART B – THE COLLECTION OF TAXATION DEBTS (Archived)

-  This chapter has been archived. See [PS LA 2011/14](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 4 is archived with effect from 14 April 2011.

The content of Chapter 4 has been transferred into Law Administration Practice Statement [PS LA 2011/14](#) General debt collection powers and principles.

Revision history:

Chapter 4 was first published in the *ATO Receivables Policy* in July 2000.

Versions of Chapter 4 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 4 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 6 ESTIMATING A LIABILITY (Archived)

- ! This chapter has been archived. See [PS LA 2011/18](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 6 is archived with effect from 14 April 2011.

The content of Chapter 6 has been transferred into Law Administration Practice Statement [PS LA 2011/18](#) Enforcement measures used for the collection and recovery of tax related liabilities and other amounts.

Revision history:

Chapter 6 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 6 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 6 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	4 February 2011	PS LA 2008/13
Version 6	4 February 2011	February 2011	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 7 ALLOCATION OF PAYMENTS AND CREDITS (Archived)

-  This chapter has been archived. See [PS LA 2011/20](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 7 is archived with effect from 14 April 2011.

The content of Chapter 7 has been transferred into Law Administration Practice Statement [PS LA 2011/20](#) Payment and credit allocation.

Revision history:

Chapter 7 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 7 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 7 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 8 THE COLLECTION PROCESS (Archived)

- ! This chapter has been archived. See [PS LA 2011/18](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 8 is archived with effect from 14 April 2011.

The content of Chapter 8 has been transferred into Law Administration Practice Statement [PS LA 2011/18](#) Enforcement measures used for the collection and recovery of tax related liabilities and other amounts.

Revision history:

Chapter 8 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 8 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 8 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 9 DEFERRING THE TIME FOR PAYMENT (Archived)

- ! This chapter has been archived. See [PS LA 2011/14](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 9 is archived with effect from 14 April 2011.

The content of Chapter 9 has been transferred into Law Administration Practice Statement [PS LA 2011/14](#) General debt collection powers and principles.

Revision history:

Chapter 9 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 9 published prior to August 2008 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 9 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	30 November 2010	PS LA 2008/13
Version 6	30 November 2010	December 2010	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 10 PAYMENT ARRANGEMENTS (Archived)

- ! This chapter has been archived. See [PS LA 2011/14](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 10 is archived with effect from 14 April 2011.

The content of Chapter 10 has been transferred into Law Administration Practice Statement [PS LA 2011/14](#) General debt collection powers and principles.

Revision history:

Chapter 10 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 10 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 10 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	24 December 2010	PS LA 2008/13
Version 6	24 December 2010	January 2011	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 12 GARNISHEE (Archived)

- ! This chapter has been archived. See [PS LA 2011/18](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 12 is archived with effect from 14 April 2011.

The content of Chapter 12 has been transferred into Law Administration Practice Statement [PS LA 2011/18](#) Enforcement measures used for the collection and recovery of tax related liabilities and other amounts.

Revision history:

Chapter 12 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 12 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 12 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	2 October 2009	PS LA 2008/13
Version 6	2 October 2009	October 2009	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 13 DEPARTURE PROHIBITION ORDERS (Archived)

-  This chapter has been archived. See [PS LA 2011/18](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 13 is archived with effect from 14 April 2011.

The content of Chapter 13 has been transferred into Law Administration Practice Statement [PS LA 2011/18](#) Enforcement measures used for the collection and recovery of tax related liabilities and other amounts.

Revision history:

Chapter 13 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 13 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au


Chapter 13 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	23 November 2010	PS LA 2008/13
Version 6	23 November 2010	December 2010	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 14 PERSONAL LIABILITIES OF COMPANY DIRECTORS (Archived)

 This chapter has been archived. See [PS LA 2011/18](#).

 This document has changed over time. View its history below.

Archival:

Chapter 14 is archived with effect from 14 April 2011.

The content of Chapter 14 has been transferred into Law Administration Practice Statement [PS LA 2011/18](#) Enforcement measures used for the collection and recovery of tax related liabilities and other amounts.

Revision history:

Chapter 14 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 14 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 14 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	2 March 2011	PS LA 2008/13
Version 6	2 March 2011	March 2011	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 15 WRITS / WARRANTS OF EXECUTION (Archived)

- ! This chapter has been archived. See [PS LA 2011/18](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 15 is archived with effect from 14 April 2011.

The content of Chapter 15 has been transferred into Law Administration Practice Statement [PS LA 2011/18](#) Enforcement measures used for the collection and recovery of tax related liabilities and other amounts.

Revision history:

Chapter 15 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 15 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 15 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 16 BANKRUPTCY ACT – ARRANGEMENTS UNDER PART IX AND PART X (Archived)

-  This chapter has been archived. See [PS LA 2011/16](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 16 is archived with effect from 14 April 2011.

The content of Chapter 16 has been transferred into Law Administration Practice Statement [PS LA 2011/16](#) Insolvency – collection, recovery and enforcement issues for entities under external administration.

Revision history:

Chapter 16 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 16 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 16 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 18 BANKRUPTCY ACTION (Archived)

- ! This chapter has been archived. See [PS LA 2011/16](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 18 is archived with effect from 14 April 2011.

The content of Chapter 18 has been transferred into Law Administration Practice Statement [PS LA 2011/16](#) Insolvency – collection, recovery and enforcement issues for entities under external administration.

Revision history:

Chapter 18 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 18 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 18 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 20 VOLUNTARY ADMINISTRATION (Archived)

- ! This chapter has been archived. See [PS LA 2011/16](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 20 is archived with effect from 14 April 2011.

The content of Chapter 20 has been transferred into Law Administration Practice Statement [PS LA 2011/16](#) Insolvency – collection, recovery and enforcement issues for entities under external administration.

Revision history:

Chapter 20 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 20 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 20 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	16 December 2010	PS LA 2008/13
Version 6	16 December 2010	December 2010	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 21 LIQUIDATION ACTION (Archived)

- ! This chapter has been archived. See [PS LA 2011/16](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 21 is archived with effect from 14 April 2011.

The content of Chapter 21 has been transferred into Law Administration Practice Statement [PS LA 2011/16](#) Insolvency – collection, recovery and enforcement issues for entities under external administration.

Revision history:

Chapter 21 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 21 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 21 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 22 VOIDABLE TRANSACTIONS (Archived)

- ! This chapter has been archived. See [PS LA 2011/16](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 22 is archived with effect from 14 April 2011.

The content of Chapter 22 has been transferred into Law Administration Practice Statement [PS LA 2011/16](#) Insolvency – collection, recovery and enforcement issues for entities under external administration.

Revision history:

Chapter 22 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 22 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 22 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	3 December 2010	PS LA 2008/13
Version 6	3 December 2010	December 2010	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 24 RELEASE FROM PAYMENT OF SOME TAXATION LIABILITIES (Archived)

- ⚠ This chapter has been archived. See [PS LA 2011/17](#).
- ⚠ This document has changed over time. View its history below.

Archival:

Chapter 24 is archived with effect from 14 April 2011.

The content of Chapter 24 has been transferred into Law Administration Practice Statement [PS LA 2011/17](#) Debt relief.

Revision history:

Chapter 24 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 24 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 24 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 25 WAIVER OF TAXATION DEBTS (Archived)

- ! This chapter has been archived. See [PS LA 2011/17](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 25 is archived with effect from 14 April 2011.

The content of Chapter 25 has been transferred into Law Administration Practice Statement [PS LA 2011/17](#) Debt relief.

Revision history:

Chapter 25 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 25 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 25 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 26 DECIDING NOT TO PURSUE RECOVERY OF TAXATION DEBTS (Archived)

- ⚠ This chapter has been archived. See [PS LA 2011/17](#).
- ⚠ This document has changed over time. View its history below.

Archival:

Chapter 26 is archived with effect from 14 April 2011.

The content of Chapter 26 has been transferred into Law Administration Practice Statement [PS LA 2011/17](#) Debt relief.

Revision history:

Chapter 26 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 26 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 26 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 27 COMPROMISE OF TAXATION DEBTS (Archived)

- ! This chapter has been archived. See [PS LA 2011/3](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 27 is archived with effect from 14 April 2011.

The content of Chapter 27 has been transferred into Law Administration Practice Statement [PS LA 2011/3](#) Compromise of taxation debts.

Revision history:

Chapter 27 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 27 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 27 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	17 December 2010	PS LA 2008/13
Version 6	17 December 2010	December 2010	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 28 RECOVERING DISPUTED DEBTS (Archived)

- ! This chapter has been archived. See [PS LA 2011/4](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 28 is archived with effect from 14 April 2011.

The content of Chapter 28 has been transferred into Law Administration Practice Statement [PS LA 2011/4](#) Recovering disputed debts.

Revision history:

Chapter 28 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 28 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 28 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	19 December 2010	PS LA 2008/13
Version 6	19 December 2008	December 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 29 SECURITIES (Archived)

- ! This chapter has been archived. See [PS LA 2011/14](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 29 is archived with effect from 14 April 2011.

The content of Chapter 29 has been transferred into Law Administration Practice Statement [PS LA 2011/14](#) General debt collection powers and principles.

Revision history:

Chapter 29 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 29 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au


Chapter 29 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	4 November 2010	PS LA 2008/13
Version 6	4 November 2010	November 2010	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 30 INDEMNITIES FOR TRUSTEES AND LIQUIDATORS (Archived)

 This chapter has been archived. See [PS LA 2011/16](#).

 This document has changed over time. View its history below.

Archival:

Chapter 30 is archived with effect from 14 April 2011.

The content of Chapter 30 has been transferred into Law Administration Practice Statement [PS LA 2011/16](#) Insolvency – collection, recovery and enforcement issues for entities under external administration.

Revision history:

Chapter 30 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 30 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au


Chapter 30 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 31 CLEARANCES – OBLIGATIONS OF TRUSTEES AND THE COMMISSIONER (Archived)

 This chapter has been archived. See [PS LA 2011/16](#).

 This document has changed over time. View its history below.

Archival:

Chapter 31 is archived with effect from 14 April 2011.

The content of Chapter 31 has been transferred into Law Administration Practice Statement [PS LA 2011/16](#) Insolvency – collection, recovery and enforcement issues for entities under external administration.

Revision history:

Chapter 31 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 31 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 31 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 32 DECEASED ESTATES (Archived)

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

Archival:

Chapter 32 is archived with effect from 14 April 2011.

Revision history:

Chapter 32 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 32 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 32 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 33 RUNNING BALANCE ACCOUNTS (Archived)

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

Archival:

Chapter 33 is archived with effect from 14 April 2011.

Revision history:

Chapter 33 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 33 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au



Chapter 33 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY**PART B The collection of taxation debts**

Chapter 34

COLLECTION OF GST – SPECIAL RULES

(Archived)

-  This chapter has been archived. Content has been transferred to [PS LA 2013/6](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 34 is archived with effect from 7 November 2013.

The content of Chapter 34 has been transferred into Law Administration Practice Statement PS LA 2013/6 *Collection from goods and services tax (GST) groups, GST joint ventures and other entities of debts arising from indirect tax laws*.

Revision history:

Chapter 34 was first published in the *ATO Receivables Policy* in July 2000.



Versions of Chapter 34 published prior to July 2006 may be requested from mailbox: ATOReivablesPolicy@ato.gov.au

Chapter 34 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	7 November 2013	PS LA 2008/13

ATO RECEIVABLES POLICY**PART B The collection of taxation debts**

Chapter 35

COLLECTION OF CONSOLIDATED GROUP LIABILITIES (Archived)

-  This chapter has been archived. Content has been transferred to [PS LA 2013/5](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 35 is archived with effect from 7 November 2013.

The content of Chapter 35 has been transferred into Law Administration Practice Statement PS LA 2013/5 *Collection of consolidated group liabilities*.

Revision history:

Chapter 35 was first published in the *ATO Receivables Policy* in April 2003.

Versions of Chapter 35 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 35 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 3	23 April 2003	April 2003	4 July 2006	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	7 November 2013	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 36 FREEZING ORDERS (ALSO KNOWN AS MAREVA INJUNCTIONS OR ASSET PRESERVATION ORDERS) (Archived)



This chapter has been archived. See [PS LA 2011/18](#).



This document has changed over time. View its history below.

Archival:

Chapter 36 is archived with effect from 14 April 2011.

The content of Chapter 36 has been transferred into Law Administration Practice Statement [PS LA 2011/18](#) Enforcement measures used for the collection and recovery of tax liabilities and other amounts.

Revision history:

Chapter 36 was first published in the *ATO Receivables Policy* in April 2003.

Versions of Chapter 36 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 36 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 3	23 April 2003	April 2003	4 July 2006	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	30 November 2010	PS LA 2008/13
Version 6	30 November 2010	December 2010	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 37 RECOVERY OF ADMINISTRATIVE OVERPAYMENTS (Archived)

- ! This chapter has been archived. See [PS LA 2011/5](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 37 is archived with effect from 14 April 2011.

The content of Chapter 37 has been transferred into Law Administration Practice Statement [PS LA 2011/5](#) Recovery of administrative overpayments.

Revision history:



Chapter 37 was first published in the *ATO Receivables Policy* in August 2008.

Chapter 37 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 5	24 July 2008	August 2008	1 December 2010	PS LA 2008/13
Version 6	1 December 2010	December 2010	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 38 CROSS-BORDER RECOVERY OF TAXATION DEBTS (Archived)

-  This chapter has been archived. See [PS LA 2011/13](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 38 is archived with effect from 14 April 2011.

The content of Chapter 38 has been transferred into Law Administration Practice Statement [PS LA 2011/13](#) Cross border recovery of taxation debts.

Revision history:

Chapter 38 was first published in the *ATO Receivables Policy* in August 2008.

Chapter 38 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 5	24 July 2008	August 2008	2 November 2010	PS LA 2008/13
Version 6	2 November 2010	November 2010	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 39 SETTLEMENT OF DEBT RECOVERY LITIGATIONS (Archived)

- ⚠ This chapter has been archived. See [PS LA 2011/7](#).
- ⚠ This document has changed over time. View its history below.

Archival:

Chapter 39 is archived with effect from 14 April 2011.

The content of Chapter 39 has been transferred into Law Administration Practice Statement [PS LA 2011/7](#) Settlement of debt recovery litigations.

Revision history:

Chapter 39 was first published in the *ATO Receivables Policy* in August 2008.

Chapter 39 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 5	24 July 2008	August 2008	23 December 2010	PS LA 2008/13
Version 6	23 December 2010	January 2011	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 40 WAIVER OF TAXATION DEBTS IN PROCEEDS OF CRIME MATTERS (Archived)

- ! This chapter has been archived. See [PS LA 2011/10](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 40 is archived with effect from 14 April 2011.

The content of Chapter 40 has been transferred into Law Administration Practice Statement [PS LA 2011/10](#) Waiver of taxation debts in proceeds of crime matters.

Revision history:

Chapter 40 was first published in the *ATO Receivables Policy* in December 2010.

Chapter 40 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 1	23 November 2010	December 2010	14 April 2011	PS LA 2008/13