

ATO RECEIVABLES POLICY

ALERT: December 2013

POLICY TRANSFER TO LAW ADMINISTRATION PRACTICE STATEMENTS

In 2011, most of the *ATO Receivables Policy* chapters were either archived or transferred into a suite of [Law Administration Practice Statements](#) (LAPS). Over the 2012-13 period, these LAPS have been progressively reviewed and the content updated. LAPS have also been developed for the two chapters that were not transferred in 2011 - Chapters 34 and 35 - and these LAPS have been published. Subsequently, PS LA 2008/13 *ATO Receivables Policy* has been withdrawn.

A decision has also been made to transfer the content of archived Chapter 32 to a LAPS format.

The following table provides an overview of the transfer of the chapters:

ATO RECEIVABLES POLICY CHAPTERS	ASSOCIATED LAPS
PS LA 2008/13 ATO Receivables Policy Note: This LAPS was withdrawn on 5 December 2013 as effective on 7 November 2013.	
PART A. Introduction	
Chapter 1 Principles underlying the ATO Receivables Policy	Archived – no associated LAPS
Chapter 2 Accountability and review of decisions	Archived – no associated LAPS
Chapter 3 Risk management	<ul style="list-style-type: none">• PS LA 2011/6 Risk and risk management in the ATO• PS LA 2011/18 Enforcement measures used for the collection and recovery of tax related liabilities and other amounts
PART B. The collection of taxation debts	
Chapter 4 Introduction to Part B – The collection of taxation debts	PS LA 2011/14 General debt collection powers and principles
Chapter 6 Estimating a liability	PS LA 2011/18 Enforcement measures used for the collection and recovery of tax related liabilities and other amounts
Chapter 7 Allocation of payments and credits	PS LA 2011/20 Payment and credit allocation
Chapter 8 The collection process	PS LA 2011/18 Enforcement measures used for the collection and recovery of tax related liabilities and other amounts
Chapter 9 Deferring the time for payment	PS LA 2011/14 General debt collection powers and principles
Chapter 10 Payment arrangements	PS LA 2011/14 General debt collection powers and principles
Chapter 12 Garnishee	PS LA 2011/18 Enforcement measures used for the collection and recovery of tax related liabilities and other amounts
Chapter 13 Departure prohibition orders	PS LA 2011/18 Enforcement measures used for the collection and recovery of tax related liabilities and other amounts
Chapter 14 Personal liabilities of company directors	PS LA 2011/18 Enforcement measures used for the collection and recovery of tax related liabilities and other amounts
Chapter 15 Writs/warrants of execution	PS LA 2011/18 Enforcement measures used for the collection and recovery of tax related liabilities and other amounts
Chapter 16 Bankruptcy Act – Arrangements under Part IX and Part X	PS LA 2011/16 Insolvency – collection, recovery and enforcement issues for entities under external administration

Chapter 18 Bankruptcy action	PS LA 2011/16 Insolvency – collection, recovery and enforcement issues for entities under external administration
Chapter 20 Voluntary administration	PS LA 2011/16 Insolvency – collection, recovery and enforcement issues for entities under external administration
Chapter 21 Liquidation action	PS LA 2011/16 Insolvency – collection, recovery and enforcement issues for entities under external administration
Chapter 22 Voidable transactions	PS LA 2011/16 Insolvency – collection, recovery and enforcement issues for entities under external administration
Chapter 24 Release from payment of some taxation liabilities	PS LA 2011/17 Debt relief
Chapter 25 Waiver of taxation debts	PS LA 2011/17 Debt relief
Chapter 26 Deciding not to pursue recovery of taxation debts	PS LA 2011/17 Debt relief
Chapter 27 Compromise of taxation debts	PS LA 2011/3 Compromise of taxation debts
Chapter 28 Recovering disputed debts	PS LA 2011/4 Recovering disputed debts
Chapter 29 Securities	PS LA 2011/14 General debt collection powers and principles
Chapter 30 Indemnities for trustees and liquidators	PS LA 2011/16 Insolvency – collection, recovery and enforcement issues for entities under external administration
Chapter 31 Clearances – Obligations of trustees and the Commissioner	PS LA 2011/16 Insolvency – collection, recovery and enforcement issues for entities under external administration
Chapter 32 Deceased estates	Archived – no associated LAPS Note: A new LAPS has been developed & is registered on the LAPS program as PS LA 3643. The preliminary work on this LAPS is being managed under the LAPS Review project.
Chapter 33 Running balance accounts	Archived – no associated LAPS
Chapter 34 Collection of GST – Special rules	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
Chapter 35 Collection of consolidated group liabilities	PS LA 2013/5 Collection of consolidated group liabilities
Chapter 36 Freezing orders (Also known as Mareva injunctions or asset preservation orders)	PS LA 2011/18 Enforcement measures used for the collection and recovery of tax related liabilities and other amounts
Chapter 37 Recovery of administrative overpayments	PS LA 2011/5 Recovery of administrative overpayments
Chapter 38 Cross-border recovery of taxation debts	PS LA 2011/13 Cross border recovery of taxation debts
Chapter 39 Settlement of debt recovery litigations	PS LA 2011/7 Settlement of debt recovery litigations
Chapter 40 Waiver of taxation debts in proceeds of crime matters	PS LA 2011/10 Waiver of taxation debts in proceeds of crime matters
PART C. Lodgment of documents and notification of liabilities	
Chapter 51 – Introduction to Part C – Lodgment of documents	PS LA 2011/15 Lodgment obligations, due dates and deferrals
Chapter 53 The role of intermediaries	Archived – no associated LAPS
Chapter 55 Deferral of the due date for lodgment or suspension of lodgment enforcement action	PS LA 2011/15 Lodgment obligations, due dates and deferrals



Chapter 57 Raising liabilities where documents not lodged	Archived – no associated LAPS
PART D. Registration of entities	
Chapter 60 Introduction to Part D – The registration of entities	PS LA 2011/8 The registration of entities
Chapter 61 Applying for a tax file number	PS LA 2011/8 The registration of entities
Chapter 62 Applying for goods and services tax registration	PS LA 2011/8 The registration of entities
Chapter 63 Applying for registration onto the Australian Business Register	PS LA 2011/9 The registration of entities on the Australian Business Register
Chapter 64 Cancelling ABN registration	PS LA 2011/9 The registration of entities on the Australian Business Register
Chapter 65 Cancelling GST registrations	PS LA 2011/8 The registration of entities
PART E. Credits and refunds	
Chapter 71 Introduction to Part E – Credits and refunds	PS LA 2011/22 Refunds of running balance account surpluses and credits – Commissioner's discretion to retain amounts
Chapter 72 Offsetting of refunds and credits against taxation and other debts	PS LA 2011/21 Offsetting of refunds and credits against taxation and other debts
Chapter 73 Refunds of pay as you go withholding amounts withheld in error	PS LA 2011/11 Refunds of certain pay as you go withholding amounts
Chapter 74 Retained refunds – Financial account details not provided	PS LA 2011/22 Refunds of running balance account surpluses and credits – Commissioner's discretion to retain amounts
Chapter 75 Retained refunds – Activity statements or other related documents not provided & other restrictions on refunds	PS LA 2011/22 Refunds of running balance account surpluses and credits – Commissioner's discretion to retain amounts
PART F. Interest payable by the Commissioner	
Chapter 81 Introduction to Part F – Interest payable by the Commissioner	PS LA 2011/23 Credit interest
Chapter 82 Interest on early payments	PS LA 2011/23 Credit interest
Chapter 83 Interest on overpayments and payments of superannuation co-contribution entitlements	PS LA 2011/23 Credit interest
Chapter 84 Delayed refund interest	PS LA 2011/23 Credit interest
PART G. Penalties and interest relating to receivables activities	
Chapter 91 Introduction to Part G – Penalties and interest relating to receivables activities	Archived – no associated LAPS
Chapter 93 General interest charge	PS LA 2011/12 Administration of general interest charge (GIC) imposed for late payment or under estimation of liability
Chapter 95 Variation and underestimation penalties	PS LA 2011/12 Administration of general interest charge (GIC) imposed for late payment or under estimation of liability
Chapter 98 Penalties for failing to lodge documents on time	PS LA 2011/19 Administration of penalties for failing to lodge documents on time
Chapter 99 Non-electronic	PS LA 2011/2 Administration of penalties for the non-electronic

notification and payment penalties	notification (NEN Penalty) and the non-electronic payment (NEP Penalty)
Chapter 100 PAYG Withholding non-registration penalty	Archived – no associated LAPS
PART H. Miscellaneous	
Chapter 111 Introduction to information gathering	Archived – no associated LAPS Note: Certain material is being included in the revised Access Manual. This work is being progressed under the LAPS Review Project.

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

Chapter 1 – 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


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PART A Introduction

Chapter 2

ACCOUNTABILITY AND REVIEW OF DECISIONS

(Archived)

 This chapter has been archived.

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

Archival:

Chapter 2 is archived with effect from 14 April 2011.

Revision history:

Chapter 2 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 2 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au


Chapter 2 – 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

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PART A Introduction

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.

Archival:

Chapter 3 is archived with effect from 14 April 2011.

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

Revision history:

Chapter 3 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 3 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au



Chapter 3 – 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

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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

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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

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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


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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



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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

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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


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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

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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

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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


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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

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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

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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

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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


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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

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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

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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


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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

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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

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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

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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

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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

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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

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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

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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



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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: ATOREceivablesPolicy@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

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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

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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

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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

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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

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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

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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

ATO RECEIVABLES POLICY

PART C Lodgment of documents and notification of liabilities

Chapter 51

INTRODUCTION TO PART C - LODGMENT OF DOCUMENTS (Archived)

-  This chapter has been archived. See [PS LA 2011/15](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 51 is archived with effect from 14 April 2011.

The content of Chapter 51 has been transferred into Law Administration Practice Statement [PS LA 2011/15](#) Lodgment obligations, due dates and deferrals.

Revision history:

Chapter 51 was first published in the *ATO Receivables Policy* in July 2000.


Versions of Chapter 51 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au


Chapter 51 – 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	1 October 2010	PS LA 2008/13
Version 6	1 October 2010	October 2010	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART C Lodgment of documents and notification of liabilities

Chapter 53 THE ROLE OF INTERMEDIARIES (Archived)

 This chapter has been archived.

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

Archival:

Chapter 53 was archived with effect from 10 November 2010.

Revision history:

Chapter 53 was first published in the *ATO Receivables Policy* in July 2000.


Versions of Chapter 53 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au


Chapter 53– 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	10 November 2010	PS LA 2008/13

ATO RECEIVABLES POLICY

PART C Lodgment of documents and notification of liabilities

Chapter 55 DEFERRAL OF THE DUE DATE FOR LODGMET OR SUSPENSION OF LODGMET ENFORCEMENT ACTION (Archived)

 This chapter has been archived. See [PS LA 2011/15](#).

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

Archival:

Chapter 55 was archived with effect from 14 April 2011.

The content of Chapter 55 has been transferred into Law Administration Practice Statement [PS LA 2011/15](#) Lodgment obligations, due dates and deferrals.

Revision history:

Chapter 55 was first published in the *ATO Receivables Policy* in July 2000.

Versions of Chapter 55 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 55– 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 October 2010	PS LA 2008/13
Version 6	7 October 2010	October 2010	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART C Lodgment of documents and notification of liabilities

Chapter 57 RAISING LIABILITIES WHERE DOCUMENTS NOT LODGED (Archived)



This chapter has been archived.



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

Archival:

Chapter 57 was archived with effect from 10 November 2010.

Revision history:

Chapter 57 was first published in the *ATO Receivables Policy* in July 2000.

Versions of Chapter 57 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au



Chapter 56– 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	10 November 2010	PS LA 2008/13

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PART D Registration of entities

Chapter 60

INTRODUCTION TO PART D – THE REGISTRATION OF ENTITIES (Archived)

-  This chapter has been archived. See [PS LA 2011/8](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 60 was archived with effect from 14 April 2011.

The content of Chapter 60 has been transferred into Law Administration Practice Statement [PS LA 2011/8](#) The registration of entities.

Revision history:

Chapter 60 was first published in the *ATO Receivables Policy* in August 2008.


Chapter 60– Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13


ATO RECEIVABLES POLICY

PART D Registration of entities

Chapter 61

APPLYING FOR A TAX FILE NUMBER (Archived)

 This chapter has been archived. See [PS LA 2011/8](#).

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

Archival:

Chapter 61 was archived with effect from 14 April 2011.

The content of Chapter 61 has been transferred into Law Administration Practice Statement [PS LA 2011/8](#) The registration of entities.

Revision history:



Chapter 61 was first published in the *ATO Receivables Policy* in August 2008.

Chapter 61– Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

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PART D Registration of entities

Chapter 62 APPLYING FOR GOODS AND SERVICES TAX REGISTRATION (Archived)

-  This chapter has been archived. See [PS LA 2011/8](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 62 was archived with effect from 14 April 2011.

The content of Chapter 62 has been transferred into Law Administration Practice Statement [PS LA 2011/8](#) The registration of entities.

Revision history:

Chapter 62 was first published in the *ATO Receivables Policy* in August 2008.

Chapter 62– Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

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PART D Registration of entities

Chapter 63 APPLYING FOR REGISTRATION ONTO THE AUSTRALIAN BUSINESS REGISTER (Archived)



This chapter has been archived. See [PS LA 2011/9](#).



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

Archival:

Chapter 63 was archived with effect from 14 April 2011.

The content of Chapter 63 has been transferred into Law Administration Practice Statement [PS LA 2011/9](#) The registration of entities on the Australian Business Register.

Revision history:


Chapter 63 was first published in the *ATO Receivables Policy* in August 2008.


Chapter 63– Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART D Registration of entities

Chapter 64 CANCELLING ABN REGISTRATIONS (Archived)

 This chapter has been archived. See [PS LA 2011/9](#).

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

Archival:

Chapter 64 was archived with effect from 14 April 2011.

The content of Chapter 64 has been transferred into Law Administration Practice Statement [PS LA 2011/9](#) The registration of entities on the Australian Business Register.

Revision history:


Chapter 64 was first published in the *ATO Receivables Policy* in August 2008.


Chapter 64– Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART D Registration of entities

Chapter 65 CANCELLING GST REGISTRATIONS (Archived)

 This chapter has been archived. See [PS LA 2011/8](#).

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

Archival:

Chapter 65 was archived with effect from 14 April 2011.

The content of Chapter 65 has been transferred into Law Administration Practice Statement [PS LA 2011/8](#) The registration of entities.

Revision history:

Chapter 65 was first published in the *ATO Receivables Policy* in August 2008.



Chapter 65– Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART E Credits and refunds

Chapter 71

INTRODUCTION TO PART E – CREDITS AND REFUNDS (Archived)

-  This chapter has been archived. See [PS LA 2011/22](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 71 was archived with effect from 14 April 2011.

The content of Chapter 71 has been transferred into Law Administration Practice Statement [PS LA 2011/22](#) Refunds of running balance account surpluses and credits – Commissioner's discretion to retain amounts.

Revision history:

Chapter 71 was first published in the *ATO Receivables Policy* in July 2001.

Versions of Chapter 71 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 71 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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 E Credits and refunds

Chapter 72

OFFSETTING OF REFUNDS AND CREDITS AGAINST TAXATION AND OTHER DEBTS

(Archived)

 This chapter has been archived. See [PS LA 2011/21](#).

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

Archival:

Chapter 72 was archived with effect from 14 April 2011.

The content of Chapter 72 has been transferred into Law Administration Practice Statement [PS LA 2011/21](#) Offsetting of refunds and credits against taxation and other debts.

Revision history:

Chapter 72 was first published in the *ATO Receivables Policy* in July 2001.

Versions of Chapter 72 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au



Chapter 72 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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

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PART E Credits and refunds

Chapter 73

REFUNDS OF PAY AS YOU GO WITHHOLDING AMOUNTS WITHHELD IN ERROR (Archived)

-  This chapter has been archived. See [PS LA 2011/11](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 73 was archived with effect from 14 April 2011.

The content of Chapter 73 has been transferred into Law Administration Practice Statement [PS LA 2011/11](#) Refunds of certain pay as you go withholding amounts.

Revision history:

Chapter 73 was first published in the *ATO Receivables Policy* in July 2001.

Versions of Chapter 73 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 73 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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



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PART E Credits and refunds

Chapter 74

RETAINED REFUNDS - FINANCIAL ACCOUNT

DETAILS NOT PROVIDED (Archived)

-  This chapter has been archived. See [PS LA 2011/22](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 74 was archived with effect from 14 April 2011.

The content of Chapter 74 has been transferred into Law Administration Practice Statement [PS LA 2011/22](#) Refunds of running balance account surpluses and credits – Commissioner’s discretion to retain amounts.

Revision history:

Chapter 74 was first published in the *ATO Receivables Policy* in July 2001.


Versions of Chapter 74 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au


Chapter 74 – 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 E Credits and refunds

Chapter 75 RETAINED REFUNDS – ACTIVITY STATEMENTS OR OTHER RELATED DOCUMENTS NOT PROVIDED & OTHER RESTRICTIONS ON REFUNDS (Archived)

 This chapter has been archived. See [PS LA 2011/22](#).

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

Archival:

Chapter 75 was archived with effect from 14 April 2011.

The content of Chapter 75 has been transferred into Law Administration Practice Statement [PS LA 2011/22](#) Refunds of running balance account surpluses and credits – Commissioner's discretion to retain amounts.

Revision history:

Chapter 75 was first published in the *ATO Receivables Policy* in July 2001.

Versions of Chapter 75 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au



Chapter 75 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
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 F Interest payable by the Commissioner

Chapter 81

INTRODUCTION TO PART F – INTEREST PAYABLE BY THE COMMISSIONER (Archived)

-  This chapter has been archived. See [PS LA 2011/23](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 81 was archived with effect from 14 April 2011.

The content of Chapter 81 has been transferred into Law Administration Practice Statement [PS LA 2011/23](#) Credit interest.

Revision history:

Chapter 81 was first published in the *ATO Receivables Policy* in July 2000.


Versions of Chapter 81 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au


Chapter 81 – 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 F Interest payable by the Commissioner

Chapter 82 INTEREST ON EARLY PAYMENTS (Archived)

 This chapter has been archived. See [PS LA 2011/23](#).

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

Archival:

Chapter 82 was archived with effect from 14 April 2011.

The content of Chapter 82 has been transferred into Law Administration Practice Statement [PS LA 2011/23](#) Credit interest.

Revision history:

Chapter 82 was first published in the *ATO Receivables Policy* in July 2000.


Versions of Chapter 82 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au


Chapter 82 – 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 F Interest payable by the Commissioner

Chapter 83 INTEREST ON OVERPAYMENTS AND PAYMENTS OF SUPERANNUATION CO- CONTRIBUTION ENTITLEMENTS (Archived)

 This chapter has been archived. See [PS LA 2011/23](#).

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

Archival:

Chapter 83 was archived with effect from 14 April 2011.

The content of Chapter 83 has been transferred into Law Administration Practice Statement [PS LA 2011/23](#) Credit interest.

Revision history:

Chapter 83 was first published in the *ATO Receivables Policy* in July 2000.

Versions of Chapter 83 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 83 – 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 G Penalties and interest relating to receivables activity

Chapter 91 INTRODUCTION TO PART G – PENALTIES AND INTEREST RELATING TO RECEIVABLES ACTIVITIES (Archived)



This chapter has been archived.



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

Archival:

Chapter 91 was archived with effect from 14 April 2011.

Revision history:

Chapter 91 was first published in the *ATO Receivables Policy* in July 2000.


Versions of Chapter 91 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au


Chapter 91 – 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 G Penalties and interest relating to receivables activity

Chapter 93 GENERAL INTEREST CHARGE (Archived)

 This chapter has been archived. See [PS LA 2011/12](#).

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

Archival:

Chapter 93 was archived with effect from 14 April 2011.

The content of Chapter 93 has been transferred into Law Administration Practice Statement [PS LA 2011/12](#) Administration of general interest charge (GIC) imposed for late payment or under estimation of liability.

Revision history:

Chapter 93 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 93 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 93 – 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	15 December 2010	PS LA 2008/13
Version 6	15 December 2010	December 2010	14 April 2011	PS LA 2008/13



ATO RECEIVABLES POLICY

PART G Penalties and interest relating to receivables activity

Chapter 95

VARIATION AND UNDERESTIMATION

PENALTIES (Archived)

-  This chapter has been archived. See [PS LA 2011/12](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 95 was archived with effect from 14 April 2011.

The content of Chapter 95 has been transferred into Law Administration Practice Statement [PS LA 2011/12](#) Administration of general interest charge (GIC) imposed for late payment or under estimation of liability.

Revision history:

Chapter 95 was first published in the *ATO Receivables Policy* in July 2000.



Versions of Chapter 95 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 95 – 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 G Penalties and interest relating to receivables activity

Chapter 98 PENALTIES FOR FAILING TO LODGE DOCUMENTS ON TIME (Archived)

-  This chapter has been archived. See [PS LA 2011/19](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 98 was archived with effect from 14 April 2011.

The content of Chapter 98 has been transferred into Law Administration Practice Statement [PS LA 2011/19](#) Administration of penalties for failing to lodge documents on time.

Revision history:

Chapter 98 was first published in the *ATO Receivables Policy* in July 2000.



Versions of Chapter 98 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 98 – 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	1 October 2010	PS LA 2008/13
Version 6	1 October 2010	October 2010	14 April 2011	PS LA 2008/13

ATO RECEIVABLES POLICY

PART G Penalties and interest relating to receivables activity

Chapter 99 NON-ELECTRONIC NOTIFICATION AND PAYMENT PENALTIES (Archived)

-  This chapter has been archived. See [PS LA 2011/2](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 99 was archived with effect from 14 April 2011.

The content of Chapter 99 has been transferred into Law Administration Practice Statement [PS LA 2011/2](#) Administration of penalties for the non-electronic notification (NEN penalty) and non-electronic payment (NEP penalty).

Revision history:

Chapter 99 was first published in the *ATO Receivables Policy* in July 2000.



Versions of Chapter 99 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 99 – 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 G Penalties and interest relating to receivables activity

Chapter 100 PAYG WITHHOLDING NON-REGISTRATION PENALTY (Archived)

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

Archival:

Chapter 100 was archived with effect from 14 April 2011.

Revision history:

Chapter 100 was first published in the *ATO Receivables Policy* in July 2000.

Versions of Chapter 100 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 100 – 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 H Miscellaneous

Chapter 111

INTRODUCTION TO INFORMATION GATHERING

(Archived)

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

Archival:

Chapter 111 was archived with effect from 14 April 2011.

Revision history:

Chapter 111 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 111 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 111 – 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	1 December 2010	PS LA 2008/13
Version 6	1 December 2010	December 2010	14 April 2011	PS LA 2008/13

ATO Receivables Policy Updates

Updates

The following revisions have been made to the *ATO Receivables Policy* from January 2009 onwards.

January 2009

[Chapter 28](#) Recovering disputed debts

- Application of credits to disputed debts - paragraphs 77-79.
- Exclusion of super guarantee charge debts from 50/50 arrangements - paragraphs 23-25.
- Increase in GIC concession available from 50% to 75% for funded test cases - paragraphs 16-19 and 22.
- Recent High Court decision in 'Howard' ([DCT v. Broadbeach Properties P/L \("Howard Group"\) \[2008\] HCA 41](#)) which confirmed that courts will generally not exercise their discretion to set aside a statutory demand simply because the assessment on which it was based is the subject of a dispute - paragraphs 7 and 43.

October 2009

[Chapter 12](#) Garnishee

- In accordance with the recent High Court decision in ([Bruton Holdings Pty Ltd \(in liq\) v. FC of T & Anor \[2009\] HCA 32](#)) a garnishee will not be issued in respect of a debt owed to a company after an order has been made, or a resolution passed, for the winding up of the company – paragraph 31.
- Re-insertion of instructional material for staff.
- Inclusion of new information on *First Home Saver Accounts Act 2008* accounts – paragraph 28.

October 2010

[Chapter 51](#) Introduction to Part C - Lodgment of documents

- Incorporated the content of Chapters 52 and 56 into Chapter 51.

Chapter 53 The role of intermediaries

- Archived – redundant with the introduction of the *Tax Agent Services Act 2009*. (The PDF version of the archived chapter can be accessed here: [Chapter 53](#) 2008.)

[Chapter 55](#) Deferral of due date for lodgment or suspension of lodgment enforcement action

- Clarified the information on deferral decisions being made on a fair and reasonable basis – paragraphs 12-13
- Confirmed BAS service providers are entitled to certain concessions under the Lodgment Program but cannot self assess lodgment deferrals – paragraph 32.
- Clarified the power to suspend lodgment enforcement action - paragraphs 44-48.
- Removed references to deferral of notification of choice to consolidate in order to reflect *MW McIntosh Pty Ltd v. FC of T* decision.

Chapter 57 Raising liabilities where documents are not lodged

- Archived – [PS LA 2007/7](#) and [PS LA 2007/24](#) cover the chapter content.

[Chapter 98](#) Penalties for failing to lodge documents on time

- Clarified the assessment of penalties – paragraphs 14 & 15.
- FTL safe harbour provisions – paragraphs 17-21.

November 2010

[Chapter 29](#) Securities

- Clarified Commissioner's expectations when the ATO is offered security - paragraph 14
- Revised policy regarding the ATO's preferred securities – paragraph 18
- New information and policy in relation to the new bond provisions contained in Subdivision 255-D in Schedule 1 to the *Taxation Administration Act 1953* (TAA). The law has been expanded to cover all taxes administered by the Commissioner, both existing and future tax liabilities – paragraphs 8-13; 21-48

[Chapter 38](#) Cross border recovery of taxation debts

- Changes to reflect amendments to sections 263-35 and section 263-40 in Schedule 1 to the TAA.

December 2010

[Chapter 9](#) Deferring the time for payment

- Removed the information on deferring payments of excess contributions tax as the general practice is now to consider GIC remission to deal with the timing issues.
- New provisions allowing the Commissioner to grant blanket deferrals to a class of taxpayers – paragraph 8.
- Clarified the policy where there has been misappropriation of taxpayer's funds intended for payment to the ATO – paragraph 10.
- Clarified the ATO position on commencing legal proceedings where there is a deferral of a payment due date – paragraph 12
- Minor style changes.

[Chapter 13](#) Departure prohibition orders

- Debtor may apply to the Commissioner for the issue of a Departure Authorisation Certificate (DAC) to permit him or her to depart Australia temporarily – paragraph 5.
- Factors considered by the Commissioner in granting a DAC – paragraphs 6-10.

[Chapter 20](#) Voluntary administration

- Resolutions to exclude priority for eligible employee creditors – paragraph 7
- New information on creditors trusts – paragraphs 10-14
- Clarified the provision of information to administrators – paragraphs 15 & 16
- Aligned information on garnishees to that contained in Chapter 12 – paragraphs 17 & 18
- Minor style changes

[Chapter 22](#) Voidable transactions

- Clarified the meaning of 'insolvent transaction' – paragraph 7
- Revised view on the Commissioner's position regarding:
 - settling a voidable transaction claim without litigation – paragraph 12
 - preferential ranking of SGC – paragraph 13
- Clarified director's liability to indemnify the Commissioner – paragraphs 14 & 16
- Revised legislative references.

[Chapter 36](#) Freezing orders (also known as mareva injunctions or asset preservation orders)

- Equitable remedy of a mareva injunction is now incorporated as part of the rules of civil procedure in Commonwealth and State jurisdictions – paragraphs 2, 3, 7, 16.
- Clarified the requirement to make full disclosure of information to the court – paragraph 12
- Updated case references & minor style changes.

[Chapter 37](#) Recovery of administrative overpayments

- Clarified the application of administrative overpayments to an RBA and the effect on GIC accrual – paragraph 21
- Overpayments in relation to tax periods commencing, or claims made under the GST, LCT and Fuel Tax Acts, on or after 24 March 2010, are now treated as amounts that became payable, and due for payment, at the time when the overpaid amount was paid or applied – paragraphs 22-26
- Minor style changes.

[Chapter 40](#) Waiver of taxation debts in proceeds of crime matters

- New chapter detailing the Commissioner's power to waive the Commonwealth's right to payment of tax debts in order to facilitate proceedings undertaken by the Commonwealth Director of Public Prosecutions under the *Proceeds of Crime Act 2002*.

[Chapter 93](#) General interest charge

- GIC concessions for cases in the Test Case Litigation Program – paragraph 50
- Defined 'top-up GIC' – subparagraph 57(iii)
- Clarified the policy on GIC concessions for ECT – paragraphs 70-75
- New policy on GIC concessions for foreign revenue claims – paragraphs 95-102
- Removed the information on the deductibility and assessability of GIC (fact sheet will be published shortly)
- Updated legislative references; outdated examples deleted; minor style changes

January 2011

[Chapter 10](#) Payment arrangements

- Removed the information on 222ALA payment agreements as section 222ALA was repealed as part of the re-write of Part VI of the *Income Tax Assessment Act 1936*.
- Clarified the Commissioner's discretion to offset credits and refunds when a payment arrangement is in force - paragraphs 21-23
- Minor style changes

[Chapter 27](#) Compromise of taxation debts

- Restructure of chapter to improve readability; removal of procedural information.
- Section 588FGA indemnity liabilities against company directors can be compromised in certain circumstances – paragraph 57
- Updated legislative references

[Chapter 39](#) Settlement of debt recovery litigations

- Updated information to align with guidelines in PS LA 2009/09 which has replaced PS LA 2007/16
- Updated legislative references

February 2011

[Chapter 6](#) Estimating a liability

- Updated legislative references; minor style changes.

[Chapter 111](#) Introduction to information gathering

- Clarified when formal requests for information from third parties are used.
- Revised policy to reflect latest counsel view on the use of powers to obtain information when court proceedings are on foot – paragraphs 18-23
- New information included to distinguish between the access and information gathering powers – paragraph 17.
- Removed remaining procedural information; minor style changes; updated references.

March 2011

[Chapter 14](#) Personal liabilities of company directors

- Revised the information on 222ALA payment agreements and director penalties to cater for the re-write of Part VI of the *Income Tax Assessment Act 1936*.
- Clarified when disclosure is permitted with reference to the new confidentiality provisions contained in Division 355 of Schedule 1 to the TAA – paragraphs 10-14.
- Revised content to generally tighten up the chapter to make it more precise; updated the key legislative references.

April 2011

[Alert](#) – All policy chapters with the exception of Chapters 34 and 35 have been archived.

November 2013

[Alert](#) - Chapters 34 and 35 have been archived effective from 7 November 2013. ATO personnel must refer to the policies contained in the relevant Law Administration Practice Statements.

Work has commenced to archive PS LA 2008/13 which mandated that ATO personnel were to follow the policies contained in the *ATO Receivables Policy*.

December 2013

PS LA 2008/13 was withdrawn on 5 December 2013 effective as at 7 November 2013. (There are no current policy chapters published under the ATO Receivables Policy.)

Any feedback on policy issues should be directed to the following mailbox:
ATOREceivablesPolicy@ato.gov.au

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