

## 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 Subsequently, PS LA 2008/13 *ATO Receivables Policy* has been withdrawn.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  |
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| <a href="#">PS LA 2008/13</a> ATO Receivables Policy                              |  |
| Note: This LAPS was withdrawn on 5 December 2013 as effective on 7 November 2013. |  |
| <b>PART A. Introduction</b>   |  |
| 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"> <li>• <a href="#">PS LA 2011/6</a> Risk and risk management in the ATO</li> <li>• <a href="#">PS LA 2011/18</a> Enforcement measures used for the collection and recovery of tax related liabilities and other amounts</li> </ul> |
| <b>PART B. The collection of taxation debts</b>                                   |  |
| Chapter 4 Introduction to Part B – The collection of taxation debts               | <a href="#">PS LA 2011/14</a> General debt collection powers and principles  |
| Chapter 6 Estimating a liability  | <a href="#">PS LA 2011/18</a> Enforcement measures used for the collection and recovery of tax related liabilities and other amounts   |
| Chapter 7 Allocation of payments and credits                                      | <a href="#">PS LA 2011/20</a> Payment and credit allocation  |
| Chapter 8 The collection process  | <a href="#">PS LA 2011/18</a> Enforcement measures used for the collection and recovery of tax related liabilities and other amounts   |
| Chapter 9 Deferring the time for payment  | <a href="#">PS LA 2011/14</a> General debt collection powers and principles  |
| Chapter 10 Payment arrangements   | <a href="#">PS LA 2011/14</a> General debt collection powers and principles  |
| Chapter 12 Garnishee  | <a href="#">PS LA 2011/18</a> Enforcement measures used for the collection and recovery of tax related liabilities and other amounts   |
| Chapter 13 Departure prohibition orders   | <a href="#">PS LA 2011/18</a> Enforcement measures used for the collection and recovery of tax related liabilities and other amounts   |
| Chapter 14 Personal liabilities of company directors                              | <a href="#">PS LA 2011/18</a> Enforcement measures used for the collection and recovery of tax related liabilities and other amounts   |
| Chapter 15 Writs/warrants of execution  | <a href="#">PS LA 2011/18</a> 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                 | <a href="#">PS LA 2011/16</a> Insolvency – collection, recovery and enforcement issues for entities under external administration  |

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| Chapter 18 Bankruptcy action  | <a href="#">PS LA 2011/16</a> Insolvency – collection, recovery and enforcement issues for entities under external administration   |
| Chapter 20 Voluntary administration   | <a href="#">PS LA 2011/16</a> Insolvency – collection, recovery and enforcement issues for entities under external administration   |
| Chapter 21 Liquidation action   | <a href="#">PS LA 2011/16</a> Insolvency – collection, recovery and enforcement issues for entities under external administration   |
| Chapter 22 Voidable transactions  | <a href="#">PS LA 2011/16</a> Insolvency – collection, recovery and enforcement issues for entities under external administration   |
| Chapter 24 Release from payment of some taxation liabilities                                  | <a href="#">PS LA 2011/17</a> Debt relief   |
| Chapter 25 Waiver of taxation debts   | <a href="#">PS LA 2011/17</a> Debt relief   |
| Chapter 26 Deciding not to pursue recovery of taxation debts                                  | <a href="#">PS LA 2011/17</a> Debt relief   |
| Chapter 27 Compromise of taxation debts   | <a href="#">PS LA 2011/3</a> Compromise of taxation debts   |
| Chapter 28 Recovering disputed debts  | <a href="#">PS LA 2011/4</a> Recovering disputed debts  |
| Chapter 29 Securities   | <a href="#">PS LA 2011/14</a> General debt collection powers and principles   |
| Chapter 30 Indemnities for trustees and liquidators   | <a href="#">PS LA 2011/16</a> Insolvency – collection, recovery and enforcement issues for entities under external administration   |
| Chapter 31 Clearances – Obligations of trustees and the Commissioner                          | <a href="#">PS LA 2011/16</a> Insolvency – collection, recovery and enforcement issues for entities under external administration   |
| Chapter 32 Deceased estates   | Archived – no associated LAPS<br>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  | <a href="#">PS LA 2013/6</a> 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                                       | <a href="#">PS LA 2013/5</a> Collection of consolidated group liabilities   |
| Chapter 36 Freezing orders (Also known as Mareva injunctions or asset preservation orders)    | <a href="#">PS LA 2011/18</a> Enforcement measures used for the collection and recovery of tax related liabilities and other amounts  |
| Chapter 37 Recovery of administrative overpayments  | <a href="#">PS LA 2011/5</a> Recovery of administrative overpayments  |
| Chapter 38 Cross-border recovery of taxation debts  | <a href="#">PS LA 2011/13</a> Cross border recovery of taxation debts   |
| Chapter 39 Settlement of debt recovery litigations  | <a href="#">PS LA 2011/7</a> Settlement of debt recovery litigations  |
| Chapter 40 Waiver of taxation debts in proceeds of crime matters                              | <a href="#">PS LA 2011/10</a> Waiver of taxation debts in proceeds of crime matters   |
| <b>PART C. Lodgment of documents and notification of liabilities</b>                          |   |
| Chapter 51 – Introduction to Part C – Lodgment of documents                                   | <a href="#">PS LA 2011/15</a> 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 | <a href="#">PS LA 2011/15</a> Lodgment obligations, due dates and deferrals   |

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

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| 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  |
| <b>PART H. Miscellaneous</b>                          |  |
| Chapter 111 Introduction to information gathering     | Archived – no associated LAPS<br>Note: Certain material is being included in the revised Access Manual. This work is being progressed under the LAPS Review Project. |