## **ATO RECEIVABLES POLICY**

### PART B The collection of taxation debts

# Chapter 20 VOLUNTARY ADMINISTRATION (Archived)



This chapter has been archived. See PS LA 2011/16.



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### 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       |                              |
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| Version 4                      | 4 July 2006         | July 2006      | 24 July 2008        | PS LA 2006/11<br>(withdrawn) |
| Version 5                      | 24 July 2008        | August 2008    | 16 December<br>2010 | PS LA 2008/13                |
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