

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This chapter has been archived.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| Version 4 | 4 July 2006 | July 2006 | 24 July 2008 | PS LA 2006/11 (withdrawn) |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 |