



## 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 Subsequently, PS LA 2008/13 *ATO Receivables Policy* has been withdrawn.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
<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 ATO Receivables Policy Note: This LAPS was withdrawn on 5 December 2013 as effective on 7 November 2013.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

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 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

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

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 Note: Certain material is being included in the revised Access Manual. This work is being progressed under the LAPS Review Project.