

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 Subsequently, PS LA 2008/13 *ATO Receivables Policy* has been withdrawn.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| PS LA 2008/13 ATO Receivables Policy Note: This LAPS was withdrawn on 5 December 2013 as effective on 7 November 2013.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

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| 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 |

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| 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 |

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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 |
| 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. |