

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 Subsequently, PS LA 2008/13 *ATO Receivables Policy* has been withdrawn.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PS LA 2008/13 ATO Receivables Policy Note: This LAPS was withdrawn on 5 December 2013 as effective on 7 November 2013.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

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

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

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.