





# ATO RECEIVABLES POLICY

## PART A Introduction

### Chapter 1 PRINCIPLES UNDERLYING THE ATO RECEIVABLES POLICY (Archived)

-  This chapter has been archived.
-  This document has changed over time. View its history below.

#### Archival:

Chapter 1 is archived with effect from 14 April 2011.

#### Revision history:

Chapter 1 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 1 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

Chapter 1 – Archived versions				
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