



# ATO RECEIVABLES POLICY

## PART A Introduction

# Chapter 2 ACCOUNTABILITY AND REVIEW OF DECISIONS (Archived)

- ⚠ This chapter has been archived.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

### Archival:

Chapter 2 is archived with effect from 14 April 2011.

### Revision history:

Chapter 2 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 2 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

Chapter 2 – Archived versions				
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Version 2	1 July 2001	July 2001	23 April 2003	
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<a href="#">Version 5</a>	24 July 2008	August 2008	14 April 2011	<a href="#">PS LA 2008/13</a>