





# ATO RECEIVABLES POLICY

## PART A Introduction

### Chapter 3 RISK MANAGEMENT (Archived)

-  This chapter has been archived. See [PS LA 2011/6](#).
-  This document has changed over time. View its history below.

#### Archival:

Chapter 3 is archived with effect from 14 April 2011.

The content of Chapter 3 has been transferred into Law Administration Practice Statement [PS LA 2011/6](#) Risk and risk management in the ATO.

#### Revision history:

Chapter 3 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 3 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

Chapter 3 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 1	1 July 2000	July 2000	1 July 2001	
Version 2	1 July 2001	July 2001	23 April 2003	
Version 3	23 April 2003	April 2003	4 July 2006	
<a href="#">Version 4</a>	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
<a href="#">Version 5</a>	24 July 2008	August 2008	14 April 2011	<a href="#">PS LA 2008/13</a>