



## ATO RECEIVABLES POLICY

### PART B The collection of taxation debts

# Chapter 4

## INTRODUCTION TO PART B – THE COLLECTION OF TAXATION DEBTS (Archived)

-  This chapter has been archived. See [PS LA 2011/14](#).
-  This document has changed over time. View its history below.

#### Archival:

Chapter 4 is archived with effect from 14 April 2011.

The content of Chapter 4 has been transferred into Law Administration Practice Statement [PS LA 2011/14](#) General debt collection powers and principles.

#### Revision history:

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