



## ATO RECEIVABLES POLICY

### PART B The collection of taxation debts

# Chapter 6 ESTIMATING A LIABILITY (Archived)

- ! This chapter has been archived. See [PS LA 2011/18](#).
- ! This document has changed over time. View its history below.

#### Archival:

Chapter 6 is archived with effect from 14 April 2011.

The content of Chapter 6 has been transferred into Law Administration Practice Statement [PS LA 2011/18](#) Enforcement measures used for the collection and recovery of tax related liabilities and other amounts.

#### Revision history:

Chapter 6 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 6 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

| Chapter 6 – 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     | 4 July 2006     | July 2006      | 24 July 2008    | PS LA 2006/11 (withdrawn)     |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    | 4 February 2011 | <a href="#">PS LA 2008/13</a> |
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