



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 This chapter has been archived.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

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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	4 February 2011	PS LA 2008/13
Version 6	4 February 2011	February 2011	14 April 2011	PS LA 2008/13