

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 This chapter has been archived.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 | |
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| Version 4 | 4 July 2006 | July 2006 | 24 July 2008 | PS LA 2006/11 (withdrawn) |
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