



## ATO RECEIVABLES POLICY

### PART B The collection of taxation debts

# Chapter 7 ALLOCATION OF PAYMENTS AND CREDITS (Archived)

- ⚠ This chapter has been archived. See [PS LA 2011/20](#).
- ⚠ This document has changed over time. View its history below.

#### Archival:

Chapter 7 is archived with effect from 14 April 2011.

The content of Chapter 7 has been transferred into Law Administration Practice Statement [PS LA 2011/20](#) Payment and credit allocation.

#### Revision history:

Chapter 7 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 7 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

| Chapter 7 – 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<br>(withdrawn)  |
| <a href="#">Version 5</a>     | 24 July 2008   | August 2008    | 14 April 2011 | <a href="#">PS LA 2008/13</a> |