





## ATO RECEIVABLES POLICY

### PART B The collection of taxation debts

# Chapter 9

## DEFERRING THE TIME FOR PAYMENT

(Archived)

-  This chapter has been archived.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

#### Archival:

Chapter 9 is archived with effect from 14 April 2011.

The content of Chapter 9 has been transferred into Law Administration Practice Statement [PS LA 2011/14](#) General debt collection powers and principles.

#### Revision history:

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Versions of Chapter 9 published prior to August 2008 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

Chapter 9 – Archived versions				
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<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	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)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	30 November 2010	<a href="#">PS LA 2008/13</a>
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