



## 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 This chapter has been archived.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:

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

| Chapter 9 – 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     | 4 July 2006      | July 2006      | 24 July 2008     | PS LA 2006/11 (withdrawn)     |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    | 30 November 2010 | <a href="#">PS LA 2008/13</a> |
| <a href="#">Version 6</a>     | 30 November 2010 | December 2010  | 14 April 2011    | PS LA 2008/13                 |