



## ATO RECEIVABLES POLICY

### PART B The collection of taxation debts

# Chapter 12

## GARNISHEE (Archived)

-  This chapter has been archived. See [PS LA 2011/18](#).
-  This document has changed over time. View its history below.

#### Archival:

Chapter 12 is archived with effect from 14 April 2011.

The content of Chapter 12 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 12 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 12 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

| Chapter 12 – 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      | 4 July 2006    | July 2006      | 24 July 2008   | PS LA 2006/11 (withdrawn)     |
| Version 5                      | 24 July 2008   | August 2008    | 2 October 2009 | <a href="#">PS LA 2008/13</a> |
| <a href="#">Version 6</a>      | 2 October 2009 | October 2009   | 14 April 2011  | PS LA 2008/13                 |