



## ATO RECEIVABLES POLICY

### PART B The collection of taxation debts

# Chapter 14 PERSONAL LIABILITIES OF COMPANY DIRECTORS (Archived)

-  This chapter has been archived.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

#### Archival:

Chapter 14 is archived with effect from 14 April 2011.

The content of Chapter 14 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 14 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 14 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

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      | 4 July 2006    | July 2006      | 24 July 2008  | PS LA 2006/11 (withdrawn)     |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