

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 20 VOLUNTARY ADMINISTRATION (Archived)

 This chapter has been archived. See [PS LA 2011/16](#).

 This document has changed over time. View its history below.

Archival:

Chapter 20 is archived with effect from 14 April 2011.

The content of Chapter 20 has been transferred into Law Administration Practice Statement [PS LA 2011/16](#) Insolvency – collection, recovery and enforcement issues for entities under external administration.

Revision history:

Chapter 20 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 20 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 20 – Archived versions				
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Version 3	23 April 2003	April 2003	4 July 2006	
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Version 5	24 July 2008	August 2008	16 December 2010	PS LA 2008/13
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