

## ***Chapter 21 - Liquidation action (Archived) -***

## ATO RECEIVABLES POLICY

### PART B The collection of taxation debts

# Chapter 21 LIQUIDATION ACTION (Archived)

- ! This chapter has been archived. See [PS LA 2011/16](#).
- ! This document has changed over time. View its history below.

#### Archival:

Chapter 21 is archived with effect from 14 April 2011.

The content of Chapter 21 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 21 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 21 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

| Chapter 21 – 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      | 4 July 2006    | July 2006      | 24 July 2008  | PS LA 2006/11 (withdrawn)     |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    | 14 April 2011 | <a href="#">PS LA 2008/13</a> |