

***Chapter 26 - Deciding not to pursue recovery of  
taxation debts (Archived) -***

## ATO RECEIVABLES POLICY

### PART B The collection of taxation debts

# Chapter 26 DECIDING NOT TO PURSUE RECOVERY OF TAXATION DEBTS (Archived)

- ! This chapter has been archived. See [PS LA 2011/17](#).
- ! This document has changed over time. View its history below.

#### Archival:

Chapter 26 is archived with effect from 14 April 2011.

The content of Chapter 26 has been transferred into Law Administration Practice Statement [PS LA 2011/17](#) Debt relief.

#### Revision history:

Chapter 26 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 26 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

| Chapter 26 – Archived versions |                |                |               |                               |
|--------------------------------|----------------|----------------|---------------|-------------------------------|
| Version                        | Date of effect | Date published | Date archived | Associated LAPS               |
| Version 1                      | 1 July 2000    | July 2000      | 1 July 2001   |                               |
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| 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      | 4 July 2006    | July 2006      | 24 July 2008  | PS LA 2006/11 (withdrawn)     |
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