

***Chapter 31 - Clearances - obligations of trustees and the Commissioner (Archived) -***

## ATO RECEIVABLES POLICY

### PART B The collection of taxation debts

# Chapter 31 CLEARANCES – OBLIGATIONS OF TRUSTEES AND THE COMMISSIONER (Archived)

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 This chapter has been archived.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

#### Archival:

Chapter 31 is archived with effect from 14 April 2011.

The content of Chapter 31 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:

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Versions of Chapter 31 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

Chapter 31 – Archived versions				
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<a href="#">Version 5</a>	24 July 2008	August 2008	14 April 2011	<a href="#">PS LA 2008/13</a>