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This chapter has been archived.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:**

Chapter 31 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 31 published prior to July 2006 may be requested from mailbox: ATOReceivablesPolicy@ato.gov.au

Chapter 31 – 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	
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Version 5	24 July 2008	August 2008	14 April 2011	PS LA 2008/13