



## 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 This chapter has been archived.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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