



## ATO RECEIVABLES POLICY

### PART B The collection of taxation debts

# Chapter 34

## COLLECTION OF GST – SPECIAL RULES

(Archived)

 This chapter has been archived. Content has been transferred to [PS LA 2013/6](#).

 This document has changed over time. View its history below.

#### Archival:

Chapter 34 is archived with effect from 7 November 2013.

The content of Chapter 34 has been transferred into Law Administration Practice Statement PS LA 2013/6 *Collection from goods and services tax (GST) groups, GST joint ventures and other entities of debts arising from indirect tax laws*.

#### Revision history:

Chapter 34 was first published in the *ATO Receivables Policy* in July 2000.

Versions of Chapter 34 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

| Chapter 34 – 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      | 4 July 2006    | July 2006      | 24 July 2008    | PS LA 2006/11 (withdrawn)     |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    | 7 November 2013 | <a href="#">PS LA 2008/13</a> |