

***Chapter 34 - Collection of GST - special rules  
(Archived) -***

## 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 This chapter has been archived.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:

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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
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Version 2	1 July 2001	July 2001	23 April 2003	
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<a href="#">Version 5</a>	24 July 2008	August 2008	7 November 2013	<a href="#">PS LA 2008/13</a>