

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 This chapter has been archived.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

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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
Version 5	24 July 2008	August 2008	7 November 2013	PS LA 2008/13