



***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-  This chapter has been archived.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:**

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: [ATOReivablesPolicy@ato.gov.au](mailto:ATOReivablesPolicy@ato.gov.au)

Chapter 34 – Archived versions				
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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>