

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 This chapter has been archived.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

| Chapter 34 – Archived versions | | | | |
|--------------------------------|----------------|----------------|-----------------|-------------------------------|
| Version | Date of effect | Date published | Date archived | Associated LAPS |
| Version 1 | 1 July 2000 | July 2000 | 1 July 2001 | |
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