

***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 This chapter has been archived.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)

| <b>Chapter 34 – Archived versions</b> |                       |                       |                      |                               |
|---------------------------------------|-----------------------|-----------------------|----------------------|-------------------------------|
| <b>Version</b>                        | <b>Date of effect</b> | <b>Date published</b> | <b>Date archived</b> | <b>Associated LAPS</b>        |
| 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             | 4 July 2006           | July 2006             | 24 July 2008         | PS LA 2006/11 (withdrawn)     |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> |