

ATO RECEIVABLES POLICY

PART B The collection of taxation debts

Chapter 35

COLLECTION OF CONSOLIDATED GROUP LIABILITIES (Archived)



This chapter has been archived. Content has been transferred to [PS LA 2013/5](#).



This document has changed over time. View its history below.

Archival:

Chapter 35 is archived with effect from 7 November 2013.

The content of Chapter 35 has been transferred into Law Administration Practice Statement PS LA 2013/5 *Collection of consolidated group liabilities*.

Revision history:

Chapter 35 was first published in the *ATO Receivables Policy* in April 2003.

Versions of Chapter 35 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

| Chapter 35 – Archived versions | | | | |
|--------------------------------|----------------|----------------|-----------------|-------------------------------|
| Version | Date of effect | Date published | Date archived | Associated LAPS |
| 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| Version 4 | 4 July 2006 | July 2006 | 24 July 2008 | PS LA 2006/11 (withdrawn) |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 |