

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-  This chapter has been archived.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Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)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