

***Chapter 55 - Deferral of the due date for lodgment or suspension of lodgment enforcement action  
(Archived) -***

## ATO RECEIVABLES POLICY

### PART C Lodgment of documents and notification of liabilities

# Chapter 55 DEFERRAL OF THE DUE DATE FOR LODGMET OR SUSPENSION OF LODGMET ENFORCEMENT ACTION (Archived)



This chapter has been archived. See [PS LA 2011/15](#).



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

#### Archival:

Chapter 55 was archived with effect from 14 April 2011.

The content of Chapter 55 has been transferred into Law Administration Practice Statement [PS LA 2011/15](#) Lodgment obligations, due dates and deferrals.

#### Revision history:

Chapter 55 was first published in the *ATO Receivables Policy* in July 2000.

Versions of Chapter 55 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

| Chapter 55– Archived versions |                |                |                |                               |
|-------------------------------|----------------|----------------|----------------|-------------------------------|
| Version                       | Date of effect | Date published | Date archived  | Associated LAPS               |
| 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     | 4 July 2006    | July 2006      | 24 July 2008   | PS LA 2006/11 (withdrawn)     |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 October 2010 | <a href="#">PS LA 2008/13</a> |
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