

ATO RECEIVABLES POLICY

PART G Penalties and interest relating to receivables activity

Chapter 93 GENERAL INTEREST CHARGE (Archived)

- ! This chapter has been archived. See [PS LA 2011/12](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 93 was archived with effect from 14 April 2011.

The content of Chapter 93 has been transferred into Law Administration Practice Statement [PS LA 2011/12](#) Administration of general interest charge (GIC) imposed for late payment or under estimation of liability.

Revision history:

Chapter 93 was first published in the *Policy for Collection of Taxation Debts* which was later replaced by the *ATO Receivables Policy* in July 2000.

Versions of Chapter 93 published prior to July 2006 may be requested from mailbox: ATOReivablesPolicy@ato.gov.au

Chapter 93 – Archived versions				
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Version 1	1 July 2000	July 2000	1 July 2001	
Version 2	1 July 2001	July 2001	23 April 2003	
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Version 5	24 July 2008	August 2008	15 December 2010	PS LA 2008/13
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