



## 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This chapter has been archived.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: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

| Chapter 93 – 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    |                               |
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| <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      | 4 July 2006      | July 2006      | 24 July 2008     | PS LA 2006/11 (withdrawn)     |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    | 15 December 2010 | <a href="#">PS LA 2008/13</a> |
| <a href="#">Version 6</a>      | 15 December 2010 | December 2010  | 14 April 2011    | PS LA 2008/13                 |