

ATO RECEIVABLES POLICY

PART G Penalties and interest relating to receivables activity

Chapter 95

VARIATION AND UNDERESTIMATION

PENALTIES (Archived)



This chapter has been archived. See [PS LA 2011/12](#).



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

Archival:

Chapter 95 was archived with effect from 14 April 2011.

The content of Chapter 95 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:

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Chapter 95 – Archived versions				
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Version 2	1 July 2001	July 2001	23 April 2003	
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