

***Chapter 95 - Variation and underestimation penalties  
(Archived) -***

## 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This chapter has been archived.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](#).



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#### 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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Versions of Chapter 95 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

| Chapter 95 – Archived versions |                |                |               |                               |
|--------------------------------|----------------|----------------|---------------|-------------------------------|
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| Version 1                      | 1 July 2000    | July 2000      | 1 July 2001   |                               |
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| 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      | 4 July 2006    | July 2006      | 24 July 2008  | PS LA 2006/11 (withdrawn)     |
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