

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This chapter has been archived.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



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:

Chapter 95 was first published in the *ATO Receivables Policy* in July 2000.

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				
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	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)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	14 April 2011	<a href="#">PS LA 2008/13</a>