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This chapter has been archived.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 <u>PS LA 2011/12</u>.

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 <u>PS LA 2011/12</u> 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

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