



***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-  This chapter has been archived.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:

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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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