

***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This chapter has been archived.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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<a href="#">Version 5</a>	24 July 2008	August 2008	14 April 2011	<a href="#">PS LA 2008/13</a>