



## ATO RECEIVABLES POLICY

### PART G Penalties and interest relating to receivables activity

# Chapter 99 NON-ELECTRONIC NOTIFICATION AND PAYMENT PENALTIES (Archived)



This chapter has been archived. See [PS LA 2011/2](#).



This document has changed over time. View its history below.

#### Archival:

Chapter 99 was archived with effect from 14 April 2011.

The content of Chapter 99 has been transferred into Law Administration Practice Statement [PS LA 2011/2](#) Administration of penalties for the non-electronic notification (NEN penalty) and non-electronic payment (NEP penalty).

#### Revision history:

Chapter 99 was first published in the *ATO Receivables Policy* in July 2000.

Versions of Chapter 99 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

| Chapter 99 – 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 |                               |
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| <a href="#">Version 4</a>      | 4 July 2006    | July 2006      | 24 July 2008  | PS LA 2006/11 (withdrawn)     |
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