

***Chapter 71 - Introduction to Part E - credits and
refunds (Archived) -***

ATO RECEIVABLES POLICY

PART E Credits and refunds

Chapter 71 INTRODUCTION TO PART E – CREDITS AND REFUNDS (Archived)

- ! This chapter has been archived. See [PS LA 2011/22](#).
- ! This document has changed over time. View its history below.

Archival:

Chapter 71 was archived with effect from 14 April 2011.

The content of Chapter 71 has been transferred into Law Administration Practice Statement [PS LA 2011/22](#) Refunds of running balance account surpluses and credits – Commissioner’s discretion to retain amounts.

Revision history:

Chapter 71 was first published in the *ATO Receivables Policy* in July 2001.

Versions of Chapter 71 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

| Chapter 71 – Archived versions | | | | |
|--------------------------------|----------------|----------------|---------------|-------------------------------|
| Version | Date of effect | Date published | Date archived | Associated LAPS |
| Version 2 | 1 July 2001 | July 2001 | 23 April 2003 | |
| Version 3 | 23 April 2003 | April 2003 | 4 July 2006 | |
| Version 4 | 4 July 2006 | July 2006 | 24 July 2008 | PS LA 2006/11 (withdrawn) |
| Version 5 | 24 July 2008 | August 2008 | 14 April 2011 | PS LA 2008/13 |