



## 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 This chapter has been archived.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:

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

Chapter 71 – Archived versions				
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