



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-  This chapter has been archived.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.

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Chapter 71 – Archived versions				
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