



## 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This chapter has been archived.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](#).



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### 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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Chapter 71 – Archived versions				
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