

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This chapter has been archived.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



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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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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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| Version 2                      | 1 July 2001    | July 2001      | 23 April 2003 |                               |
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| <a href="#">Version 5</a>      | 24 July 2008   | August 2008    | 14 April 2011 | <a href="#">PS LA 2008/13</a> |