

***Chapter 72 - Offsetting of refunds and credits against  
taxation and other debts (Archived) -***

## ATO RECEIVABLES POLICY

### PART E Credits and refunds

# Chapter 72 OFFSETTING OF REFUNDS AND CREDITS AGAINST TAXATION AND OTHER DEBTS (Archived)

- ! This chapter has been archived. See [PS LA 2011/21](#).
- ! This document has changed over time. View its history below.

#### Archival:

Chapter 72 was archived with effect from 14 April 2011.

The content of Chapter 72 has been transferred into Law Administration Practice Statement [PS LA 2011/21](#) Offsetting of refunds and credits against taxation and other debts.

#### Revision history:

Chapter 72 was first published in the *ATO Receivables Policy* in July 2001.

Versions of Chapter 72 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

Chapter 72 – 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	
<a href="#">Version 4</a>	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
<a href="#">Version 5</a>	24 July 2008	August 2008	14 April 2011	<a href="#">PS LA 2008/13</a>