



## 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 This chapter has been archived.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:

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Chapter 72 – Archived versions				
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