

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This chapter has been archived.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



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#### 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<br>(withdrawn)  |
| <a href="#">Version 5</a>      | 24 July 2008   | August 2008    | 14 April 2011 | <a href="#">PS LA 2008/13</a> |