

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This chapter has been archived.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.

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Chapter 72 – Archived versions				
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