



***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-  This chapter has been archived.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:

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