

***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 This chapter has been archived.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

| 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 | |
| Version 4 | 4 July 2006 | July 2006 | 24 July 2008 | PS LA 2006/11 (withdrawn) |
| Version 5 | 24 July 2008 | August 2008 | 14 April 2011 | PS LA 2008/13 |