

***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This chapter has been archived.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:

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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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