



ATO RECEIVABLES POLICY

PART E Credits and refunds

Chapter 74

RETAINED REFUNDS - FINANCIAL ACCOUNT

DETAILS NOT PROVIDED (Archived)

-  This chapter has been archived. See [PS LA 2011/22](#).
-  This document has changed over time. View its history below.

Archival:

Chapter 74 was archived with effect from 14 April 2011.

The content of Chapter 74 has been transferred into Law Administration Practice Statement [PS LA 2011/22](#) Refunds of running balance account surpluses and credits – Commissioner’s discretion to retain amounts.

Revision history:

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Versions of Chapter 74 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 74 – Archived versions				
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Version 2	1 July 2001	July 2001	23 April 2003	
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