



ATO RECEIVABLES POLICY

PART E Credits and refunds

Chapter 75 RETAINED REFUNDS – ACTIVITY STATEMENTS OR OTHER RELATED DOCUMENTS NOT PROVIDED & OTHER RESTRICTIONS ON REFUNDS (Archived)

-  This chapter has been archived.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

Archival:

Chapter 75 was archived with effect from 14 April 2011.

The content of Chapter 75 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 75 published prior to July 2006 may be requested from mailbox: ATOREceivablesPolicy@ato.gov.au

Chapter 75 – Archived versions				
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Version 3	23 April 2003	April 2003	4 July 2006	
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