

## ATO RECEIVABLES POLICY

### PART E Credits and refunds

# Chapter 71 INTRODUCTION TO PART E – CREDITS AND REFUNDS (Archived)

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 This chapter has been archived.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

#### Archival:

Chapter 71 was archived with effect from 14 April 2011.

The content of Chapter 71 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:

Chapter 71 was first published in the *ATO Receivables Policy* in July 2001.

Versions of Chapter 71 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

Chapter 71 – 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	
<a href="#">Version 4</a>	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
<a href="#">Version 5</a>	24 July 2008	August 2008	14 April 2011	<a href="#">PS LA 2008/13</a>

## 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- ⚠ This chapter has been archived.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 2011/20](#) & [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 2011/20](#) Payment and credit allocation and [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](mailto: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	
<a href="#">Version 4</a>	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
<a href="#">Version 5</a>	24 July 2008	August 2008	14 April 2011	<a href="#">PS LA 2008/13</a>

## ATO RECEIVABLES POLICY

### PART E Credits and refunds

# Chapter 73 REFUNDS OF PAY AS YOU GO WITHHOLDING AMOUNTS WITHHELD IN ERROR (Archived)

-  This chapter has been archived. See [PS LA 2011/11](#).
-  This document has changed over time. View its history below.

#### Archival:

Chapter 73 was archived with effect from 14 April 2011.

The content of Chapter 73 has been transferred into Law Administration Practice Statement [PS LA 2011/11](#) Refunds of certain pay as you go withholding amounts.

#### Revision history:

Chapter 73 was first published in the *ATO Receivables Policy* in July 2001.

Versions of Chapter 73 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

Chapter 73 – 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	
<a href="#">Version 4</a>	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
<a href="#">Version 5</a>	24 July 2008	August 2008	14 April 2011	<a href="#">PS LA 2008/13</a>

## 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:

Chapter 74 was first published in the *ATO Receivables Policy* in July 2001.

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

Chapter 74 – Archived versions				
Version	Date of effect	Date published	Date archived	Associated LAPS
Version 1	1 July 2000	July 2000	1 July 2001	
Version 2	1 July 2001	July 2001	23 April 2003	
Version 3	23 April 2003	April 2003	4 July 2006	
<a href="#">Version 4</a>	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
<a href="#">Version 5</a>	24 July 2008	August 2008	14 April 2011	<a href="#">PS LA 2008/13</a>

## 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:

Chapter 75 was first published in the *ATO Receivables Policy* in July 2001.

Versions of Chapter 75 published prior to July 2006 may be requested from mailbox: [ATOREceivablesPolicy@ato.gov.au](mailto:ATOREceivablesPolicy@ato.gov.au)

Chapter 75 – 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	
<a href="#">Version 4</a>	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)
<a href="#">Version 5</a>	24 July 2008	August 2008	14 April 2011	<a href="#">PS LA 2008/13</a>