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This chapter has been archived.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

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	
Version 4	4 July 2006	July 2006	24 July 2008	PS LA 2006/11 (withdrawn)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