

## SCHEDULE

### Counter-Terrorism Act 2008

- 2.—(1) Paragraph 26 is amended as follows.
- (2) In the heading omit “and reviews”.
- (3) In sub-paragraph (2)—
  - (a) in paragraph (c) for “this paragraph” substitute “paragraph 26A”; and
  - (b) in paragraph (d) for “paragraph 28” substitute “this paragraph”.
- (4) For sub-paragraphs (3) to (6) substitute—
  - “(3) The person may appeal to the tribunal against the decision in accordance with paragraph 26F.
  - (4) On the appeal the tribunal may—
    - (a) set aside the decision appealed against, and
    - (b) impose any penalty that could have been imposed by HMRC or remit the matter to HMRC.
  - (5) In this paragraph, and in paragraphs 26A to 26F, “tribunal” means the First-tier Tribunal or, where so provided by or determined under Tribunal Procedure Rules, the Upper Tribunal.
  - (6) Section 85 of the Value Added Tax Act 1994 (settling appeals by agreement)(**1**) shall apply to appeals under this paragraph as if the reference to section 83 of that Act included a reference to this paragraph.”.

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(1) 1994 c. 23. Section 85 was amended by S.I. 2009/56.