
Changes to legislation: There are currently no known outstanding effects for the Counter-Terrorism Act 2008, Paragraph 26D. (See end of Document for details)

SCHEDULES

SCHEDULE 7

TERRORIST FINANCING AND MONEY LAUNDERING

PART 6

ENFORCEMENT: CIVIL PENALTIES

[^{F1}Review out of time

Textual Amendments

- F1** Sch. 7 paras. 26A-26F and cross-headings inserted (1.4.2009) by [Revenue and Customs Appeals Order 2009 \(S.I. 2009/777\)](#), art. 1, [Sch. para. 3](#)

- 26D (1) This paragraph applies if—
- (a) HMRC have offered a review of a decision under paragraph 26A, and
 - (b) P does not accept the offer within the time allowed under paragraph 26B(1) (b) or 26C(2).
- (2) HMRC must review the decision under paragraph 26B if—
- (a) after the time allowed, P notifies HMRC in writing requesting a review out of time,
 - (b) HMRC are satisfied that P had a reasonable excuse for not accepting the offer or requiring review within the time allowed, and
 - (c) HMRC are satisfied that P made the request without unreasonable delay after the excuse had ceased to apply.
- (3) HMRC shall not review a decision if P has appealed to the tribunal under paragraph 26F in respect of the decision.]

Changes to legislation:

There are currently no known outstanding effects for the Counter-Terrorism Act 2008, Paragraph 26D.