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

# SCHEDULES

#### SCHEDULE 7

# TERRORIST FINANCING AND MONEY LAUNDERING

## PART 6

**ENFORCEMENT: CIVIL PENALTIES** 

# *I<sup>F1</sup>Offer of review*

### **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
- 26A (1) HMRC must offer a person (P) a review of a decision that has been notified to P if an appeal lies under paragraph 26 in respect of the decision.
  - (2) The offer of the review must be made by notice given to P at the same time as the decision is notified to P.
  - (3) This paragraph does not apply to the notification of the conclusions of a review.]

# **Changes to legislation:**

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