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**Changes to legislation:** There are currently no known outstanding effects for the Counter-Terrorism Act 2008, Cross Heading: Review out of time. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 7

#### TERRORIST FINANCING AND MONEY LAUNDERING

#### PART 6

#### ENFORCEMENT: CIVIL PENALTIES

*[<sup>F1</sup>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, Cross  
Heading: Review out of time.