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'Abdullāh ibn 'Umar (may Allah be pleased with him) reported that the Prophet (may Allah's peace and blessings be upon him) said: "Allah, Blessed and Exalted, accepts the slave's repentance as long as his death rattle has not yet reached his throat." [Good hadith] [Narrated by Ibn Majah - Narrated by At-Termedhy - Narrated by Ahmad]

Allah, Blessed and Exalted, accepts the slave's repentance as long as his soul has not yet reached his throat. When it reaches the throat, no repentance is accepted because Allah, the Almighty, says (what means): {But repentance is not [accepted] of those who [continue to] do evil deeds up until, when death comes to one of them, he says: "Indeed, I have repented now."} [Sūrat An-Nisā': 18]

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