

GR1: Group risk study text, 2017–18 edition

This edition of the study text is based on the GR1 examination syllabus and forms the study material for exams to be sat from 1 September 2017 until 31 August 2018.

This new edition reflects the 2017/18 tax year. Updates and amendments have been made throughout the text; where relevant, web updates for the 2016–17 edition have also been included.

A summary of where the principal changes have been made is given below:

Chapter 1: sections A, E.

Chapter 3: sections A, B, C.

Chapter 4: sections A1, B1; new section B3C; sections C2, E4B.

Chapter 5: sections B1, C3A, C4B, C9C, F2.

Chapter 6: introduction; sections A, D3, D4, E1F, G1.

Chapter 10: section B1C.

Chapter 11: sections D, E1.

Key terms/points, cases, statutes and index: amended where relevant.