July 2019

R03: Personal taxation study text, 2019-20 edition

This edition of the study text is based on the 2019–20 examination syllabus and forms the study material for exams to be sat from 1 September 2019 until 31 August 2020.

Updates and amendments have been made throughout the text; where relevant, web updates issued for the 2018–19 edition have been included.

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

Chapter 1: sections G6M and I4.

Chapter 2: section B1.

Chapter 3: section F1.

Chapter 6: sections C1B and C3.

Chapter 7: section A3.

Chapter 8: sections A5 and A7.

Chapter 10: sections B1C and F2G.

Chapter 11: sections B1, B1A–B, B2A, B3, C, E2, E2A and E2E.

Chapter 12: sections A5A, B2D-E, B3B and B3D.

Questions/answers, websites, key terms/points and index: amended where relevant.

We hope this information is helpful to you.

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