

**July 2019**

**J03: *The tax and legal aspects of business* study text, 2019–20 edition**

**This edition of the study text is based on the J03 examination syllabus and forms the study material for exams to be sat in October 2019 and April 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 C1, E2–4, E7D and E8A.

**Chapter 2:** sections C6A–C, D2, E4, G1B and H10.

**Chapter 3:** sections C1B, D5B and H6A–B.

**Chapter 4:** sections B2E–F and E2A.

**Chapter 6:** sections C1–2 and D4.

**Chapter 7:** sections B6 and C1–6.

**Chapter 10:** section E.

**Chapter 12:** section D4.

**Chapter 13:** sections A1–2, A5A, E1–4, F1D and F6.

**Chapter 14:** sections A3–6.

**Chapter 15:** sections A1B–F, A2C, B2C and C1D.

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

We hope this information is helpful to you.

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