

July 2023

R04: *Pensions and retirement planning* study text, 2023–24 edition

This edition of the study text is based on the 2023–24 examination syllabus and forms the study material for exams to be sat from 1 September 2023 until 31 August 2024.

Updates and amendments have been made throughout the text; where relevant, web updates issued for the 2022–23 edition have been included.

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

Chapter 1: sections A1 and A2.

Chapter 2: sections A1C, B3, B3A, B5, B5A, B5B, B5D, C and C1.

Chapter 3: sections A1A, A1B, A1E, B1A, B1B, B2C, B2E, C, C1, C2, C3A, C3B, C3C, C4A, C4C, C5, C6, C6A, C6B, C7, F1A and F2B.

Chapter 4: sections A1, A2, B1B, B3, C1B, D2A and E3A.

Chapter 5: sections C1B, C3, C4A, D4 and F4A.

Chapter 6: sections A4 and E.

Chapter 7: sections A and C1E.

Chapter 8: new section C6.

Chapter 9: sections A1, A1B, A2A, B1A, B6, C1 and C2.

Chapter 10: sections B2, D2 and E1C.

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

All figures brought in line with the current tax year and changes to the annual and lifetime allowances.

We hope this information is helpful to you.

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