

July 2024

R03: *Personal taxation* study text, 2024–25 edition

This edition of the study text is based on the 2024–25 examination syllabus and forms the study material for exams to be sat from 1 September 2024 until 31 August 2025.

Updates and amendments have been made throughout the text; where relevant, web updates issued for the 2023–24 edition have been included.

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

Chapter 1: sections A1A, L5 and L5B.

Chapter 3: section F5.

Chapter 5: section D3B.

Chapter 6: sections A1B and C1B.

Chapter 8: section B1C.

Chapter 9: section A2E.

Chapter 10: sections B3, B4 and D1B.

Chapter 11: section B4.

Chapter 12: section B3B.

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

We hope this information is helpful to you.

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