

## **R04: Pensions and retirement planning study text, 2017-18 edition**

**This edition of the study text is based on the R04 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 and web updates have been included.

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

**Chapter 1:** sections A2, B and D.

**Chapter 2.1:** sections B, B5 and B5C.

**Chapter 2.2:** sections D, D1D, D1E, E2C, E2E, F3C, F4B, I1, I1A, I2A and I2B.

**Chapter 3:** sections A1A, A1B, A1C, new section A2, sections B1B, B1C, B2, B3, C2, C8A, E2 and F.

**Chapter 4:** new section D4, section F2B.

**Chapter 5:** sections B1A, B3A and C3.

**Chapter 6.1:** section A1 deleted, sections B2, C1E and C2I.

**Chapter 6.2:** sections E1A, E1B, E7, F1A, F1B, F1C, F2 and F4A.

**Chapter 7:** sections A3B, A4, A8, A9 and new section A9B.

**Chapter 8:** sections B6A, C, C2, C4A, D2, E1, E3, F1 and F2A.

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