

R08: *Pensions update* study text, 2017–18 edition

This edition of the study text is based on the R08 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 minor amendments have been made throughout the text; where relevant, web updates issued for the 2016–17 edition have been included.

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

Chapter 1: section A4C deleted and new section D4 added.

Chapter 2: sections A3B, B1A, B1D, B2 and D1A updated, sections B1C deleted (and subsequent sections renumbered), sections B4–B6 renumbered, new section B4 added and section C3 deleted.

Chapter 4: section B2B deleted and section D4 added.

Chapter 5: sections A6A–C deleted and section B1B added.

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