

FA2: Pensions administration study text, 2017–18 edition

This edition of the study text is based on the FA2 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, 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 E3 amended.

Chapter 2: sections A3, B2A, D3A, F2A and I2A amended, and H6 added.

Chapter 3: sections B1, B4A and F1 amended, and F1A and F1B removed.

Chapter 4: introduction and sections D2 and E1 amended.

Chapter 5: section A1 removed and subsequent sections renumbered, sections D and D4 amended.

Chapter 6: section B1 removed and subsequent sections renumbered.

Chapter 7: section E4 amended.

Chapter 9: sections A2A and A2B amended.

Chapter 10: section B, B2A, B2D and B3A amended.

Chapter 11: introduction, D1 and F amended.

Chapter 12: sections C1A, C2 and C2D amended.

Chapter 13: sections A1 and A2A amended.

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