

J03: The tax and legal aspects of business study text, 2017–18 edition

This edition of the study text is based on the J03 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: sections C, E updated.

Chapter 2: sections C, D, F updated.

Chapter 3: sections C, D, H updated.

Chapter 4: sections A, C, D, G and appendix 4.1 updated.

Chapter 5: sections C, D, E updated.

Chapter 6: sections B, C, D, E updated.

Chapter 7: sections B, C, D updated.

Chapter 8: sections A, B, C, D updated.

Chapter 9: sections B, C, D, E, F updated.

Chapter 10: sections B, D updated.

Chapter 11: sections C, D updated.

Chapter 12: sections A–H updated.

Chapter 13: sections A, B, F updated.

Chapter 14: sections A–D updated.

Chapter 15: sections A–C updated.

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

We hope this information is helpful to you.