

**July 2020**

**R03: *Personal taxation study text, 2020–21 edition***

**This edition of the study text is based on the 2020–21 examination syllabus and forms the study material for exams to be sat from 1 September 2020 until 31 August 2021.**

Updates and amendments have been made throughout the text; where relevant, web updates issued for the 2019–20 edition have been included.

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

**Chapters 1, 2, 3, 4, 6 and 8:** these chapters have been restructured.

**Chapter 5:** sections A, A5 and D5.

**Chapter 7:** sections A, A1, A3, A4 and A5.

**Chapter 9:** sections A, A2D, C2B and C10A.

**Chapter 10:** new section A has been added; previous sections A to L have been relabelled B to M. Further major changes in sections G2C, G2G, K2 and M.

**Chapter 11:** sections A1, B1, B2B, B3, C and E2.

**Chapter 12:** sections B2B, B2D, B2E (new section), B2F, B3C and B5B.

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

We hope this information is helpful to you.

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