

**July 2020**

**J03: *The tax and legal aspects of business* study text, 2020–21 edition**

**This edition of the study text is based on the J03 examination syllabus and forms the study material for exams to be sat in October 2020 and April 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:

**Introduction:** new section for 2020–21.

**Chapter 2:** sections D4, D5, D5A and D5B.

**Chapter 3:** sections C1B and H1B.

**Chapter 4:** section A has been deleted; sections B to G have been relabelled A to F.

**Chapter 5:** section A has been deleted; sections B to F have been relabelled A to E.

**Chapters 6, 7, 8, 9, 11 and 12:** these chapters have been restructured.

**Chapter 10:** section A has been deleted; sections B to E have been relabelled A to D.

**Chapter 14:** sections A1C and D6.

**Chapter 15:** sections A2C and A2E

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

We hope this information is helpful to you.

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