

**July 2023**

**R03: *Personal taxation study text, 2023–24 edition***

**This edition of the study text is based on the 2023–24 examination syllabus and forms the study material for exams to be sat from 1 September 2023 until 31 August 2024.**

Updates and amendments have been made throughout the text; where relevant, web updates issued for the 2022–23 edition have been included.

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

**Chapter 1:** new section K added and subsequent section renumbered; sections A1A, L3B (previously K3B), L3C (K3C) and L5 (K5).

**Chapter 2:** sections A, B3D and F.

**Chapter 3:** sections A2, F6, I1E and I3.

**Chapter 7:** sections A, A1, A2, A5 and A6.

**Chapter 8:** sections A4C and B1A.

**Chapter 9:** section A2E.

**Chapter 10:** sections B1, B3, B4, B6 and D1F.

**Chapter 11:** sections B3, B4, C, C2, D3 (new), E2G, G (new), G1 (new) and G2 (new).

**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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