

**July 2025**

**R03: *Personal taxation* study text, 2025–26 edition**

**This edition of the study text is based on the 2025–26 examination syllabus and forms the study material for exams to be sat from 1 September 2025 until 31 August 2026.**

Updates and amendments have been made throughout the text; where relevant, web updates issued for the 2024–25 edition have been included.

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

**Chapter 1:** sections A1A, F3, G2A, H1 and J3.

**Chapter 2:** sections B2 and C3A.

**Chapter 3:** section I2.

**Chapter 4:** sections A4, B1, B4A, E2 and H6B.

**Chapter 5:** sections B, B1, B2, C, D1, D2, D3, D4, E, F, F1, F4, G, J1, J2, J3 and H3.

**Chapter 6:** sections A1A, A1B and B3C.

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

**Chapter 9:** sections C10 and C10A.

**Chapter 10:** sections D1B and F3.

**Chapter 11:** sections B1B, B3, E2A and E2E.

**Chapter 12:** sections B2B, B6A and B6B.

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

We hope this information is helpful to you.

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