

**July 2026**

**R03: *Personal taxation study text, 2026–27 edition***

**This edition of the study text is based on the 2026–27 examination syllabus and forms the study material for exams to be sat from 1 September 2026 until 31 August 2027.**

Updates and amendments have been made throughout the text; where relevant, web updates issued for the 2025–26 edition have been included.

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

**Chapter 1:** sections A1A, G2A, I4 and J3.

**Chapter 4:** sections C1A and C3 (new).

**Chapter 6:** sections A1A, A1C, A6, A7 (new), A7A (new), A7B (new), B2 and C1B.

**Chapter 7:** section B.

**Chapter 8:** sections A3A, A3C, B4B and B5.

**Chapter 9:** sections A2D, C1 and C12.

**Chapter 11:** section E2F (new).

**Chapter 12:** sections B1C, B2B and B3D.

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

We hope this information is helpful to you.

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