

**Alcohol, tobacco and fuel**

- Beer, cider and spirits duties to be frozen
- Cost of a bottle of wine duty to rise by 8p, in line with inflation, in February
- Tobacco duty will continue to rise by inflation plus 2%
- A packet of 20 cigarettes will go up by 33p at 18.00 GMT
- A ten gram pack of cigars goes up by 17p.
- Fuel duty to be frozen for ninth year in a row
- Remote Gaming Duty to increase to 21% for online gambling on "games of chance" from 2019

**Brexit**

- Extra £500m for preparations for leaving the EU
- Spring Statement next March could be upgraded to full Budget if needed
- A commemorative 50p coin to mark the UK's departure from the EU

**Business and digital**

- New 2% digital services tax on UK revenues of big technology companies, from April 2020
- Profitable companies with global sales of more than £500m will be liable
- Private finance initiative (PFI) contracts to be abolished in future
- New centre of excellence to manage existing deals "in the taxpayer's interest"
- Annual investment allowance to be increased from £200,000 to £1m for two years
- Contribution of small companies to apprenticeship levy to be reduced from 10% to 5%
- Business rates bill for firms with a rateable value of £51,000 or less to be cut by 1/3 over two years
- Measure to benefit 90% of independent shops, pubs and restaurants, cutting bills by £8,000
- £900m in business rates relief for small businesses and £650m to rejuvenate High Streets
- New 100% mandatory business rates relief for all lavatories made available for public use
- Extending changes to the way self-employment status is taxed, from the public sector to medium and large private companies, from 2020

**Defence and security**

- An extra £160m for counter-terrorism police
- An extra £1bn for armed forces, for cyber-capabilities and the UK's new nuclear sub programme
- £10m for mental health care for veterans, to mark the centenary of the Armistice which brought World War One to an end
- £1m to fund school trips to World War one battlefields
- £1.7m in Holocaust education programmes to mark the 75th anniversary of the liberation of Bergen-Belsen concentration camp, in northern Germany

**Education and health (England only)**

- Confirmation of an extra £20.5bn for the NHS over the next five years
- A minimum extra £2bn a year for mental health services
- New mental health crisis centres, providing support in every A & E unit in the country
- More mental health ambulances and a 24-hour mental health crisis hotline.
- An extra £700m for councils, for care for the elderly and those with disabilities
- £10m for air ambulances
- A one-off £400m "bonus" to help schools buy "the little extras they need" this year
- Funding for 10 University Enterprise Zones

**Welfare and pensions**

- Work allowances for universal credit to be increased by £1.7bn
- 2.4 million working families with children to benefit by £630 a year
- An extra £1bn to help welfare claimants transfer to the new consolidated benefit
- Chancellor insists controversial system is "here to stay"

**Environment and energy**

- A new tax on plastic packaging which does not contain 30% recyclable material
- No tax on takeaway coffee cups but to be reconsidered if the industry makes enough progress
- £60m for planting trees in England
- £10m to deal with abandoned waste sites

**Nations and regions**

- An additional £950m for the Scottish government, £550m for the Welsh government and £320m for a Northern Ireland Executive in the period to 2020-21
- New City and Growth deals for Belfast, north Wales and the Tay Cities area, which includes the cities of Dundee and Perth as well as Angus and the north part of Fife,
- £2m for Belfast to help recover from August's Primark fire
- £70m to develop the Defence and National Rehabilitation Centre near Loughborough

**Personal taxation and wages**

- The personal allowance threshold, the rate at which people start paying income tax at 20%, to rise from £11,850 to £12,500 in April - a year earlier than planned
- The higher rate income tax threshold, the point at which people start paying tax at 40%, to rise from £46,350 to £50,000 in April
- After that, the two rates will rise in line with inflation
- National Living Wage increasing by 4.9%, from £7.83 to £8.21 an hour, from April 2019.
- Tax rates and thresholds are different in Scotland. The Scottish government's Finance Secretary Derek Mackay will set out his income plan for Scottish tax payers on 12 December.

**Stamp duty and housing**

- All first-time buyers purchasing shared equity homes of up to £500k to be exempt from stamp duty
- £500m for the Housing Infrastructure Fund, designed to enable a further 650,000 homes to be built
- Lettings relief limited to properties where the owner is in shared occupancy with the tenant
- New partnerships with housing associations in England to deliver 13,000 homes
- Guarantees of up to £1bn for smaller house-builders

**State of the economy**

- Era of austerity is "finally coming to an end", the chancellor says
- 2018 growth forecast downgraded to 1.3% from 1.5% in March, due to impact bad Spring weather
- But forecast for 2019 raised from 1.3% to 1.6% and annual forecasts raised to 1.4%, 1.4%, 1.5% and 1.6% in 2020, 2021, 2022 and 2023 respectively.
- 3.3 million more people in work since 2010 and 800,000 more jobs forecast by 2022.
- Wages growth at its highest in nearly a decade

**State of the public finances**

- Public borrowing in 2018 to be £11.6bn lower than forecast in March, representing 1.2% of gross domestic product, (GDP) the total value of goods produced and services provided
- Borrowing as a share of GDP to rise to 1.4% next year
- Borrowing to total £31.8bn, £26.7bn, £23.8bn, £20.8bn and £19.8bn in next five years
- Debt as share of GDP peaked at 85.2% in 2016/17, falling to 83.7% this year to 74.1% by 2023-24
- 1.2% annual average growth in departmental spending promised

**Transport, infrastructure and culture**

- A £30bn package for England's roads, including repairs to motorways and potholes
- A 30% growth in infrastructure spending
- Opening the use of e-passport gates at airports - currently available to people from Europe - to those from the USA, Canada, New Zealand, Australia and Japan
- Air Passenger Duty to be indexed in line with inflation