

# Budget 2005

## BUDGET NOTES

Budget Notes contain technical information additional to the press notices issued by Inland Revenue and HM Customs and Excise at the Budget. They are not the same as press notices, which are primarily used as brief explanations of new policy for the media, but rather contain additional, more detailed information on the finer points and application of taxation changes announced in the Budget. As such they are designed to assist businesses that may be immediately affected by the changes, and to provide more technical information to those with a specialist interest such as tax consultants and advisers, City financial institutions and local Inland Revenue and Customs and Excise offices. This information is also published on the Treasury, Inland Revenue, and HM Customs and Excise Internet sites.

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Non-media enquiries: 0845 300 3939 (office hours only)

## **HM CUSTOMS AND EXCISE PRESS OFFICE**

Press enquiries: 020 7147 0803 / 0300 / 0711  
(out of hours: 07659 598491)

Non-media enquiries: 0845 010 9000 (National Advice Service)

## **GOVERNMENT DEPARTMENT INTERNET SITES**

Further information and all published documents relating to the Budget may be found on the Internet at the following addresses:

HM Treasury [www.hm-treasury.gov.uk](http://www.hm-treasury.gov.uk)

Inland Revenue [www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk)

HM Customs and Excise [www.hmce.gov.uk](http://www.hmce.gov.uk)