

Corporation Tax on chargeable gains - Indexation Allowance

April 2011

The value of the Retail Price Index, as published by the Office for National Statistics, for April 2011 is 234.4 (January 1987 = 100).

The indexed rise to be used in calculating the Indexation Allowance in respect of assets disposed of in April 2011 is as follows:

- [1982- 1988](#)
- [1989- 1995](#)
- [1996- 2002](#)
- [2003- 2009](#)
- [2010- 2016](#)

1982-1988

	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
January	-	1.837	1.699	1.570	1.435	1.344	1.269
February	-	1.825	1.688	1.550	1.426	1.335	1.260
March	1.951	1.820	1.680	1.526	1.423	1.330	1.252
April	1.892	1.781	1.644	1.473	1.400	1.303	1.216
May	1.872	1.769	1.634	1.462	1.396	1.300	1.207
June	1.864	1.763	1.628	1.457	1.397	1.300	1.199
July	1.863	1.748	1.631	1.461	1.404	1.303	1.197
August	1.862	1.736	1.606	1.455	1.396	1.296	1.172
September	1.864	1.724	1.601	1.456	1.384	1.289	1.162
October	1.850	1.714	1.585	1.452	1.381	1.278	1.141
November	1.836	1.705	1.577	1.444	1.361	1.267	1.131
December	1.841	1.698	1.579	1.441	1.353	1.269	1.125

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
January	1.112	0.962	0.800	0.729	0.700	0.659	0.605
February	1.097	0.950	0.791	0.720	0.689	0.650	0.596
March	1.087	0.931	0.784	0.715	0.683	0.645	0.589
April	1.051	0.874	0.761	0.689	0.667	0.626	0.573
May	1.038	0.857	0.756	0.683	0.661	0.620	0.567
June	1.031	0.850	0.748	0.683	0.662	0.620	0.565
July	1.029	0.849	0.752	0.689	0.666	0.628	0.572
August	1.024	0.830	0.748	0.688	0.659	0.620	0.564
September	1.010	0.813	0.741	0.681	0.652	0.617	0.556
October	0.995	0.799	0.735	0.675	0.653	0.614	0.565
November	0.978	0.803	0.729	0.678	0.655	0.613	0.565
December	0.973	0.804	0.727	0.684	0.652	0.605	0.555

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
January	0.561	0.518	0.470	0.435	0.407	0.370	0.353
February	0.553	0.512	0.462	0.432	0.399	0.363	0.349
March	0.547	0.508	0.458	0.428	0.392	0.361	0.343
April	0.536	0.500	0.442	0.419	0.378	0.354	0.334
May	0.533	0.494	0.434	0.415	0.373	0.346	0.330
June	0.532	0.488	0.435	0.415	0.370	0.344	0.330
July	0.538	0.488	0.438	0.420	0.375	0.353	0.333
August	0.531	0.479	0.432	0.416	0.375	0.347	0.329
September	0.524	0.471	0.426	0.410	0.365	0.342	0.320
October	0.524	0.470	0.425	0.408	0.366	0.345	0.318
November	0.523	0.469	0.426	0.406	0.362	0.350	0.315
December	0.518	0.465	0.426	0.401	0.361	0.352	0.313

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
January	0.314	0.280	0.241	0.212	0.163	0.117	0.116
February	0.307	0.275	0.236	0.207	0.154	0.109	0.109
March	0.303	0.270	0.230	0.202	0.147	0.105	0.109
April	0.294	0.262	0.223	0.193	0.141	0.095	0.108
May	0.291	0.257	0.221	0.186	0.137	0.090	0.102
June	0.293	0.255	0.220	0.181	0.131	0.081	0.098
July	0.293	0.255	0.220	0.181	0.137	0.083	0.098
August	0.291	0.251	0.217	0.177	0.131	0.079	0.093
September	0.284	0.246	0.214	0.171	0.127	0.073	0.089
October	0.284	0.243	0.213	0.170	0.122	0.077	0.085
November	0.283	0.240	0.211	0.166	0.118	0.085	0.082
December	0.277	0.234	0.208	0.156	0.111	0.101	0.075

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
January	0.076	0.024					
February	0.069	0.013					
March	0.062	0.008					
April	0.052	Nil					
May	0.048						
June	0.046						
July	0.048						
August	0.044						
September	0.040						
October	0.038						
November	0.034						
December	0.026						