

## Corporation Tax on chargeable gains - Indexation Allowance

### December 2011

The value of the Retail Price Index, as published by the Office for National Statistics, for December 2011 is 239.4 (January 1987 = 100).

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

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

	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
January	-	1.898	1.757	1.625	1.487	1.394	1.318
February	-	1.886	1.745	1.604	1.478	1.384	1.309
March	2.014	1.880	1.737	1.580	1.475	1.380	1.300
April	1.954	1.840	1.701	1.526	1.451	1.352	1.263
May	1.933	1.828	1.691	1.514	1.447	1.349	1.254
June	1.925	1.822	1.684	1.509	1.448	1.349	1.246
July	1.924	1.807	1.687	1.514	1.455	1.352	1.244
August	1.923	1.794	1.662	1.507	1.447	1.345	1.219
September	1.925	1.782	1.657	1.508	1.435	1.338	1.208
October	1.910	1.772	1.640	1.504	1.432	1.327	1.186
November	1.896	1.762	1.632	1.496	1.411	1.315	1.176
December	1.901	1.755	1.634	1.493	1.403	1.318	1.170

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
January	1.157	1.003	0.839	0.765	0.736	0.694	0.640
February	1.141	0.992	0.829	0.756	0.725	0.685	0.630
March	1.132	0.972	0.822	0.751	0.719	0.680	0.623
April	1.094	0.914	0.799	0.725	0.703	0.660	0.607
May	1.082	0.897	0.793	0.719	0.697	0.654	0.600
June	1.075	0.890	0.785	0.719	0.698	0.654	0.598
July	1.073	0.888	0.789	0.725	0.701	0.663	0.606
August	1.067	0.869	0.785	0.724	0.694	0.654	0.597
September	1.053	0.852	0.779	0.717	0.687	0.651	0.590
October	1.037	0.837	0.772	0.711	0.688	0.649	0.598
November	1.020	0.842	0.765	0.714	0.691	0.648	0.598
December	1.015	0.843	0.764	0.720	0.687	0.640	0.589

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
January	0.594	0.551	0.501	0.465	0.437	0.399	0.381
February	0.586	0.545	0.493	0.462	0.429	0.392	0.377
March	0.580	0.541	0.489	0.459	0.422	0.390	0.372
April	0.569	0.532	0.472	0.449	0.407	0.383	0.363
May	0.566	0.526	0.464	0.446	0.402	0.374	0.359
June	0.565	0.520	0.465	0.446	0.399	0.373	0.359
July	0.571	0.520	0.469	0.450	0.404	0.381	0.361
August	0.564	0.510	0.462	0.447	0.404	0.376	0.357
September	0.557	0.503	0.456	0.440	0.394	0.371	0.348
October	0.557	0.501	0.455	0.438	0.395	0.373	0.346
November	0.556	0.500	0.456	0.436	0.391	0.379	0.343
December	0.551	0.496	0.456	0.431	0.390	0.381	0.341

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
January	0.342	0.307	0.267	0.238	0.188	0.141	0.139
February	0.335	0.303	0.263	0.233	0.179	0.132	0.132
March	0.331	0.297	0.257	0.228	0.171	0.129	0.133
April	0.321	0.289	0.249	0.218	0.166	0.119	0.132
May	0.319	0.284	0.247	0.211	0.161	0.113	0.125
June	0.320	0.282	0.246	0.206	0.155	0.104	0.122
July	0.320	0.282	0.246	0.206	0.162	0.106	0.122
August	0.318	0.277	0.243	0.202	0.155	0.102	0.117
September	0.312	0.273	0.240	0.196	0.151	0.096	0.112
October	0.311	0.269	0.238	0.195	0.146	0.100	0.108
November	0.310	0.267	0.237	0.190	0.142	0.108	0.105
December	0.305	0.261	0.233	0.181	0.135	0.124	0.098

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
January	0.099	0.045					
February	0.092	0.035					
March	0.085	0.030					
April	0.075	0.021					
May	0.071	0.018					
June	0.068	0.018					
July	0.071	0.020					
August	0.066	0.014					
September	0.063	0.006					
October	0.060	0.006					
November	0.056	0.004					
December	0.048	Nil					