

Corporation Tax on chargeable gains - Indexation Allowance

February 2011

The value of the Retail Price Index, as published by the Office for National Statistics, for February 2011 is 231.3 (January 1987 = 100).

The indexed rise to be used in calculating the Indexation Allowance in respect of assets disposed of in February 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	-	1.800	1.663	1.536	1.403	1.313	1.239
February	-	1.788	1.653	1.516	1.394	1.304	1.230
March	1.912	1.783	1.644	1.492	1.391	1.299	1.222
April	1.854	1.744	1.609	1.440	1.368	1.272	1.186
May	1.834	1.733	1.600	1.429	1.364	1.270	1.178
June	1.826	1.726	1.593	1.424	1.365	1.270	1.170
July	1.825	1.712	1.596	1.429	1.372	1.272	1.168
August	1.824	1.700	1.572	1.422	1.365	1.265	1.144
September	1.826	1.688	1.567	1.424	1.353	1.259	1.134
October	1.812	1.678	1.551	1.420	1.349	1.248	1.112
November	1.798	1.669	1.543	1.411	1.330	1.237	1.103
December	1.803	1.662	1.545	1.408	1.322	1.239	1.097

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
January	1.084	0.936	0.776	0.706	0.677	0.637	0.584
February	1.069	0.924	0.767	0.697	0.666	0.628	0.575
March	1.060	0.905	0.760	0.692	0.660	0.623	0.568
April	1.024	0.849	0.738	0.666	0.645	0.604	0.552
May	1.011	0.833	0.733	0.660	0.639	0.598	0.546
June	1.004	0.826	0.725	0.660	0.640	0.598	0.544
July	1.003	0.824	0.729	0.666	0.644	0.606	0.551
August	0.997	0.806	0.725	0.665	0.637	0.598	0.543
September	0.984	0.789	0.718	0.659	0.630	0.595	0.536
October	0.969	0.775	0.712	0.653	0.631	0.593	0.544
November	0.952	0.779	0.706	0.656	0.633	0.592	0.544
December	0.947	0.781	0.704	0.662	0.630	0.584	0.535

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
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January	0.540	0.498	0.450	0.416	0.388	0.352	0.335
February	0.533	0.492	0.443	0.413	0.381	0.345	0.331
March	0.527	0.488	0.438	0.410	0.374	0.343	0.326
April	0.516	0.480	0.423	0.400	0.360	0.336	0.316
May	0.513	0.474	0.415	0.397	0.355	0.328	0.313
June	0.512	0.469	0.416	0.397	0.352	0.326	0.313
July	0.518	0.469	0.419	0.401	0.357	0.335	0.315
August	0.511	0.459	0.413	0.398	0.357	0.329	0.311
September	0.504	0.452	0.407	0.392	0.347	0.325	0.302
October	0.504	0.450	0.406	0.389	0.348	0.327	0.300
November	0.503	0.449	0.407	0.388	0.344	0.332	0.298
December	0.498	0.446	0.407	0.383	0.343	0.334	0.296

2003 2004 2005 2006 2007 2008 2009

January	0.297	0.263	0.224	0.196	0.147	0.102	0.101
February	0.290	0.258	0.220	0.191	0.139	0.094	0.094
March	0.286	0.253	0.214	0.186	0.132	0.091	0.095
April	0.276	0.246	0.207	0.177	0.126	0.081	0.094
May	0.274	0.240	0.205	0.170	0.122	0.075	0.087
June	0.276	0.238	0.203	0.165	0.116	0.067	0.084
July	0.276	0.238	0.203	0.165	0.122	0.068	0.084
August	0.274	0.234	0.201	0.161	0.116	0.065	0.079
September	0.267	0.230	0.198	0.156	0.112	0.059	0.074
October	0.267	0.226	0.197	0.154	0.107	0.062	0.071
November	0.266	0.224	0.195	0.150	0.103	0.071	0.068
December	0.260	0.218	0.192	0.141	0.097	0.086	0.061

2010 2011 2012 2013 2014 2015 2016

January	0.061	0.010
February	0.055	Nil
March	0.048	
April	0.038	
May	0.034	
June	0.032	
July	0.034	
August	0.030	
September	0.027	
October	0.024	
November	0.020	
December	0.013	