

Corporation Tax on chargeable gains - Indexation Allowance

March 2011

The value of the Retail Price Index, as published by the Office for National Statistics, for March 2011 is 232.5 (January 1987 = 100).

The indexed rise to be used in calculating the Indexation Allowance in respect of assets disposed of in March 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	-	1.814	1.677	1.549	1.416	1.325	1.251
February	-	1.802	1.666	1.529	1.407	1.316	1.242
March	1.927	1.797	1.658	1.505	1.404	1.311	1.233
April	1.869	1.759	1.623	1.453	1.381	1.284	1.198
May	1.848	1.747	1.613	1.442	1.376	1.282	1.189
June	1.841	1.740	1.606	1.437	1.377	1.282	1.181
July	1.840	1.726	1.609	1.441	1.384	1.284	1.179
August	1.839	1.714	1.585	1.435	1.377	1.277	1.155
September	1.841	1.702	1.580	1.436	1.365	1.271	1.145
October	1.827	1.692	1.564	1.432	1.362	1.259	1.123
November	1.813	1.683	1.556	1.424	1.342	1.249	1.114
December	1.818	1.676	1.558	1.421	1.334	1.251	1.108

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
January	1.095	0.946	0.786	0.715	0.686	0.645	0.592
February	1.080	0.934	0.776	0.706	0.675	0.636	0.583
March	1.070	0.915	0.769	0.701	0.669	0.632	0.576
April	1.034	0.859	0.747	0.675	0.654	0.612	0.560
May	1.022	0.842	0.742	0.669	0.648	0.607	0.554
June	1.015	0.835	0.734	0.669	0.649	0.607	0.552
July	1.013	0.834	0.738	0.675	0.652	0.615	0.559
August	1.008	0.815	0.734	0.674	0.645	0.607	0.551
September	0.994	0.798	0.727	0.668	0.638	0.603	0.544
October	0.979	0.784	0.721	0.662	0.640	0.601	0.552
November	0.962	0.788	0.715	0.664	0.642	0.600	0.552
December	0.957	0.790	0.713	0.670	0.638	0.592	0.543

	<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	0.548	0.506	0.458	0.423	0.396	0.359	0.342
February	0.541	0.500	0.450	0.420	0.388	0.352	0.338
March	0.535	0.496	0.446	0.417	0.381	0.350	0.332
April	0.524	0.488	0.430	0.407	0.367	0.343	0.323
May	0.521	0.482	0.422	0.404	0.362	0.335	0.320
June	0.520	0.476	0.423	0.404	0.359	0.333	0.320
July	0.526	0.476	0.426	0.408	0.364	0.342	0.322
August	0.519	0.467	0.420	0.405	0.364	0.336	0.318
September	0.512	0.460	0.414	0.399	0.354	0.332	0.309
October	0.512	0.458	0.413	0.396	0.355	0.334	0.307
November	0.511	0.457	0.414	0.395	0.351	0.339	0.305
December	0.506	0.453	0.414	0.390	0.350	0.341	0.303

2003 2004 2005 2006 2007 2008 2009

January	0.303	0.270	0.231	0.202	0.153	0.108	0.107
February	0.297	0.265	0.226	0.197	0.145	0.100	0.100
March	0.292	0.259	0.220	0.192	0.137	0.096	0.100
April	0.283	0.252	0.213	0.183	0.132	0.086	0.099
May	0.281	0.247	0.211	0.176	0.128	0.081	0.093
June	0.282	0.245	0.210	0.171	0.122	0.072	0.090
July	0.282	0.245	0.210	0.171	0.128	0.074	0.090
August	0.280	0.241	0.207	0.167	0.122	0.070	0.084
September	0.274	0.236	0.204	0.162	0.118	0.065	0.080
October	0.273	0.233	0.203	0.160	0.113	0.068	0.076
November	0.273	0.230	0.201	0.156	0.109	0.076	0.073
December	0.267	0.224	0.198	0.147	0.102	0.092	0.067

2010 2011 2012 2013 2014 2015 2016

January	0.067	0.015
February	0.061	0.005
March	0.053	Nil
April	0.044	
May	0.040	
June	0.037	
July	0.040	
August	0.036	
September	0.032	
October	0.030	
November	0.025	
December	0.018	