

Corporation Tax on chargeable gains - Indexation Allowance

May 2011

The value of the Retail Price Index, as published by the Office for National Statistics, for May 2011 is 235.2 (January 1987 = 100).

The indexed rise to be used in calculating the Indexation Allowance in respect of assets disposed of in May 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	-	1.847	1.708	1.579	1.444	1.352	1.277
February	-	1.835	1.697	1.558	1.435	1.343	1.268
March	1.961	1.830	1.689	1.534	1.432	1.338	1.259
April	1.902	1.791	1.653	1.482	1.408	1.310	1.223
May	1.882	1.779	1.643	1.470	1.404	1.308	1.215
June	1.874	1.772	1.637	1.465	1.405	1.308	1.206
July	1.873	1.757	1.640	1.470	1.412	1.310	1.204
August	1.872	1.745	1.615	1.463	1.404	1.304	1.180
September	1.874	1.733	1.610	1.464	1.393	1.297	1.170
October	1.859	1.723	1.594	1.461	1.389	1.286	1.148
November	1.845	1.714	1.586	1.452	1.369	1.275	1.138
December	1.851	1.707	1.588	1.449	1.361	1.277	1.132

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
January	1.119	0.968	0.806	0.735	0.706	0.665	0.611
February	1.104	0.957	0.797	0.726	0.695	0.655	0.601
March	1.094	0.937	0.790	0.721	0.688	0.651	0.595
April	1.058	0.880	0.767	0.695	0.673	0.631	0.579
May	1.045	0.864	0.762	0.688	0.667	0.625	0.572
June	1.038	0.856	0.754	0.688	0.668	0.625	0.570
July	1.036	0.855	0.758	0.695	0.672	0.633	0.577
August	1.031	0.836	0.754	0.693	0.665	0.625	0.569
September	1.017	0.819	0.747	0.687	0.658	0.622	0.562
October	1.002	0.805	0.741	0.681	0.659	0.620	0.570
November	0.985	0.809	0.735	0.684	0.661	0.619	0.570
December	0.980	0.811	0.733	0.690	0.658	0.611	0.561

	<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	0.566	0.523	0.475	0.439	0.412	0.375	0.357
February	0.559	0.517	0.467	0.437	0.404	0.367	0.353
March	0.552	0.514	0.463	0.433	0.397	0.366	0.348
April	0.541	0.505	0.446	0.424	0.383	0.359	0.339
May	0.538	0.499	0.439	0.420	0.378	0.350	0.335
June	0.537	0.493	0.439	0.420	0.375	0.349	0.335
July	0.543	0.493	0.443	0.425	0.379	0.357	0.337
August	0.536	0.484	0.437	0.421	0.379	0.352	0.333
September	0.529	0.476	0.431	0.415	0.370	0.347	0.324
October	0.529	0.475	0.430	0.413	0.371	0.349	0.322
November	0.528	0.474	0.431	0.411	0.367	0.355	0.320
December	0.523	0.470	0.431	0.406	0.366	0.356	0.318

2003 2004 2005 2006 2007 2008 2009

January	0.318	0.285	0.245	0.216	0.167	0.121	0.119
February	0.312	0.280	0.241	0.211	0.158	0.113	0.113
March	0.307	0.274	0.235	0.206	0.151	0.109	0.113
April	0.298	0.267	0.228	0.197	0.145	0.099	0.112
May	0.296	0.261	0.225	0.190	0.141	0.093	0.105
June	0.297	0.259	0.224	0.185	0.135	0.085	0.102
July	0.297	0.259	0.224	0.185	0.141	0.086	0.102
August	0.295	0.255	0.221	0.181	0.135	0.083	0.097
September	0.289	0.250	0.218	0.175	0.131	0.077	0.092
October	0.288	0.247	0.217	0.174	0.126	0.080	0.089
November	0.287	0.244	0.215	0.170	0.122	0.089	0.086
December	0.282	0.239	0.212	0.160	0.115	0.105	0.079

2010 2011 2012 2013 2014 2015 2016

January	0.079	0.027
February	0.073	0.017
March	0.066	0.012
April	0.056	0.003
May	0.052	Nil
June	0.050	
July	0.052	
August	0.048	
September	0.044	
October	0.042	
November	0.037	
December	0.030	