

Corporation Tax on chargeable gains - Indexation Allowance

November 2011

The value of the Retail Price Index, as published by the Office for National Statistics, for November 2011 is 238.5 (January 1987 = 100).

The indexed rise to be used in calculating the Indexation Allowance in respect of assets disposed of in November 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	-	1.887	1.746	1.615	1.478	1.385	1.309
February	-	1.875	1.735	1.594	1.469	1.375	1.300
March	2.002	1.869	1.726	1.570	1.466	1.371	1.291
April	1.943	1.830	1.691	1.516	1.442	1.343	1.254
May	1.922	1.818	1.681	1.505	1.438	1.341	1.246
June	1.914	1.811	1.674	1.500	1.439	1.341	1.237
July	1.913	1.796	1.677	1.504	1.446	1.343	1.235
August	1.912	1.784	1.652	1.498	1.438	1.336	1.210
September	1.914	1.771	1.647	1.499	1.426	1.329	1.200
October	1.899	1.762	1.630	1.495	1.422	1.318	1.178
November	1.885	1.752	1.622	1.486	1.402	1.307	1.168
December	1.891	1.745	1.624	1.483	1.394	1.309	1.162

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
January	1.149	0.996	0.832	0.759	0.730	0.688	0.634
February	1.133	0.984	0.822	0.750	0.718	0.678	0.624
March	1.124	0.965	0.815	0.745	0.712	0.674	0.617
April	1.087	0.906	0.792	0.718	0.696	0.654	0.601
May	1.074	0.890	0.787	0.712	0.690	0.648	0.594
June	1.067	0.882	0.779	0.712	0.691	0.648	0.592
July	1.065	0.881	0.783	0.718	0.695	0.656	0.600
August	1.060	0.862	0.779	0.717	0.688	0.648	0.591
September	1.045	0.845	0.772	0.711	0.681	0.645	0.584
October	1.030	0.830	0.765	0.705	0.682	0.643	0.592
November	1.013	0.835	0.759	0.707	0.684	0.641	0.592
December	1.008	0.836	0.758	0.713	0.681	0.634	0.583

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
January	0.588	0.545	0.495	0.460	0.432	0.394	0.376
February	0.581	0.539	0.488	0.457	0.424	0.387	0.372
March	0.574	0.535	0.483	0.453	0.416	0.385	0.367
April	0.563	0.526	0.467	0.444	0.402	0.378	0.357
May	0.560	0.520	0.459	0.440	0.397	0.369	0.354
June	0.559	0.514	0.460	0.440	0.394	0.368	0.354
July	0.565	0.514	0.463	0.445	0.399	0.376	0.356
August	0.558	0.505	0.457	0.441	0.399	0.371	0.352
September	0.551	0.497	0.451	0.435	0.389	0.366	0.343
October	0.551	0.495	0.450	0.432	0.390	0.368	0.341
November	0.550	0.494	0.451	0.431	0.386	0.374	0.338
December	0.545	0.491	0.451	0.426	0.385	0.375	0.336

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
January	0.337	0.303	0.263	0.233	0.183	0.137	0.135
February	0.330	0.298	0.258	0.228	0.174	0.128	0.128
March	0.326	0.292	0.252	0.223	0.167	0.124	0.129
April	0.316	0.284	0.245	0.214	0.161	0.114	0.128
May	0.314	0.279	0.242	0.206	0.157	0.109	0.121
June	0.315	0.277	0.241	0.202	0.151	0.100	0.118
July	0.315	0.277	0.241	0.202	0.157	0.102	0.118
August	0.313	0.273	0.238	0.197	0.151	0.098	0.112
September	0.307	0.268	0.235	0.192	0.147	0.092	0.108
October	0.306	0.265	0.234	0.190	0.142	0.096	0.104
November	0.305	0.262	0.232	0.186	0.137	0.104	0.101
December	0.300	0.256	0.229	0.177	0.131	0.120	0.094

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
January	0.095	0.041					
February	0.088	0.031					
March	0.081	0.026					
April	0.070	0.017					
May	0.067	0.014					
June	0.064	0.014					
July	0.067	0.016					
August	0.062	0.010					
September	0.059	0.003					
October	0.056	0.002					
November	0.052	Nil					
December	0.044						