

## Corporation Tax on Chargeable Gains - Indexation Allowance

### April 2015

The value of the Retail Price Index, as published by the Office for National Statistics, for April 2015 is 258.0 (January 1987 = 100).

The indexed rise to be used in calculating the Indexation Allowance in respect of assets disposed of in April 2015 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	-	2.123	1.971	1.829	1.681	1.580	1.498
February	-	2.110	1.959	1.806	1.671	1.570	1.488
March	2.248	2.104	1.949	1.780	1.667	1.565	1.478
April	2.184	2.061	1.911	1.722	1.642	1.534	1.439
May	2.161	2.048	1.900	1.710	1.637	1.532	1.429
June	2.152	2.041	1.892	1.704	1.638	1.532	1.420
July	2.151	2.025	1.896	1.709	1.646	1.534	1.418
August	2.150	2.011	1.869	1.702	1.637	1.527	1.391
September	2.152	1.998	1.863	1.703	1.625	1.520	1.380
October	2.137	1.987	1.845	1.699	1.621	1.507	1.356
November	2.121	1.977	1.837	1.690	1.598	1.495	1.345
December	2.127	1.969	1.839	1.686	1.590	1.498	1.339
	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
January	1.324	1.159	0.982	0.903	0.871	0.826	0.767
February	1.308	1.146	0.971	0.893	0.859	0.816	0.756
March	1.297	1.125	0.963	0.887	0.852	0.811	0.749
April	1.257	1.062	0.938	0.859	0.835	0.789	0.732
May	1.243	1.044	0.933	0.852	0.828	0.783	0.725
June	1.236	1.036	0.924	0.852	0.830	0.783	0.722
July	1.234	1.035	0.928	0.859	0.834	0.792	0.730
August	1.228	1.014	0.924	0.857	0.826	0.783	0.721
September	1.213	0.995	0.917	0.851	0.818	0.779	0.713
October	1.196	0.980	0.910	0.844	0.819	0.777	0.722
November	1.177	0.985	0.903	0.847	0.822	0.776	0.722
December	1.172	0.986	0.901	0.853	0.818	0.767	0.712

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
January	0.718	0.671	0.618	0.579	0.549	0.508	0.489
February	0.710	0.665	0.609	0.576	0.540	0.500	0.484
March	0.703	0.660	0.604	0.572	0.532	0.498	0.479
April	0.691	0.651	0.587	0.562	0.517	0.490	0.468
May	0.687	0.644	0.578	0.558	0.511	0.481	0.464
June	0.686	0.638	0.579	0.558	0.508	0.479	0.464
July	0.693	0.638	0.583	0.563	0.513	0.489	0.467
August	0.685	0.628	0.576	0.559	0.513	0.483	0.463
September	0.678	0.620	0.569	0.552	0.503	0.478	0.453
October	0.678	0.618	0.568	0.550	0.503	0.480	0.450
November	0.676	0.617	0.569	0.548	0.499	0.486	0.448
December	0.671	0.613	0.569	0.542	0.498	0.488	0.445
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
January	0.446	0.409	0.366	0.334	0.280	0.230	0.228
February	0.439	0.404	0.361	0.329	0.270	0.220	0.220
March	0.434	0.398	0.354	0.323	0.262	0.216	0.221
April	0.424	0.389	0.347	0.313	0.256	0.206	0.220
May	0.421	0.383	0.344	0.305	0.251	0.199	0.212
June	0.423	0.381	0.342	0.300	0.245	0.190	0.209
July	0.423	0.381	0.342	0.300	0.252	0.192	0.209
August	0.421	0.377	0.340	0.295	0.245	0.188	0.203
September	0.414	0.372	0.336	0.289	0.240	0.181	0.198
October	0.413	0.368	0.335	0.287	0.235	0.185	0.194
November	0.412	0.365	0.333	0.283	0.230	0.194	0.191
December	0.406	0.359	0.329	0.273	0.223	0.212	0.183
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
January	0.184	0.127	0.084	0.050	0.021	0.010	
February	0.177	0.115	0.075	0.042	0.015	0.005	
March	0.169	0.110	0.071	0.037	0.013	0.004	
April	0.158	0.101	0.064	0.034	0.009	Nil	
May	0.154	0.097	0.064	0.032	0.008		
June	0.151	0.097	0.067	0.033	0.007		
July	0.154	0.099	0.066	0.033	0.008		
August	0.149	0.093	0.062	0.028	0.004		
September	0.145	0.084	0.057	0.024	0.002		
October	0.143	0.084	0.050	0.024	0.001		
November	0.138	0.082	0.050	0.023	0.004		
December	0.130	0.078	0.045	0.021	0.002		