

Corporation Tax on Chargeable Gains - Indexation Allowance

May 2015

The value of the Retail Price Index, as published by the Office for National Statistics, for May 2015 is 258.5 (January 1987 = 100).

The indexed rise to be used in calculating the Indexation Allowance in respect of assets disposed of in May 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	-	2.129	1.977	1.834	1.686	1.585	1.502
February	-	2.116	1.964	1.812	1.676	1.575	1.493
March	2.254	2.110	1.955	1.786	1.672	1.570	1.483
April	2.190	2.067	1.916	1.727	1.647	1.539	1.443
May	2.167	2.054	1.905	1.715	1.642	1.537	1.434
June	2.158	2.047	1.898	1.709	1.643	1.537	1.425
July	2.157	2.031	1.901	1.714	1.651	1.539	1.423
August	2.156	2.017	1.874	1.707	1.643	1.532	1.396
September	2.158	2.004	1.869	1.709	1.630	1.524	1.385
October	2.143	1.993	1.851	1.704	1.626	1.512	1.361
November	2.127	1.983	1.842	1.695	1.603	1.500	1.350
December	2.133	1.975	1.845	1.691	1.595	1.502	1.344
	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
January	1.329	1.163	0.985	0.906	0.875	0.829	0.771
February	1.312	1.151	0.975	0.897	0.862	0.819	0.760
March	1.302	1.129	0.967	0.891	0.856	0.814	0.753
April	1.262	1.066	0.942	0.862	0.839	0.793	0.735
May	1.248	1.048	0.936	0.856	0.832	0.786	0.728
June	1.240	1.040	0.928	0.856	0.833	0.786	0.726
July	1.238	1.039	0.932	0.862	0.837	0.795	0.734
August	1.232	1.018	0.928	0.861	0.829	0.786	0.724
September	1.217	0.999	0.921	0.854	0.822	0.783	0.716
October	1.200	0.984	0.913	0.848	0.823	0.780	0.726
November	1.181	0.988	0.906	0.850	0.826	0.779	0.726
December	1.176	0.990	0.905	0.857	0.822	0.771	0.715

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
January	0.721	0.674	0.621	0.582	0.552	0.511	0.492
February	0.713	0.668	0.613	0.579	0.543	0.503	0.487
March	0.706	0.663	0.608	0.575	0.535	0.501	0.481
April	0.694	0.654	0.590	0.565	0.520	0.493	0.471
May	0.691	0.648	0.581	0.561	0.514	0.484	0.467
June	0.690	0.641	0.582	0.561	0.511	0.482	0.467
July	0.696	0.641	0.586	0.566	0.516	0.492	0.470
August	0.688	0.631	0.579	0.562	0.516	0.486	0.465
September	0.681	0.623	0.572	0.555	0.506	0.481	0.456
October	0.681	0.621	0.571	0.553	0.506	0.483	0.453
November	0.680	0.620	0.572	0.551	0.502	0.489	0.451
December	0.674	0.616	0.572	0.545	0.501	0.491	0.448

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
January	0.449	0.412	0.368	0.337	0.282	0.232	0.230
February	0.442	0.406	0.363	0.331	0.273	0.223	0.223
March	0.437	0.400	0.357	0.326	0.265	0.219	0.223
April	0.427	0.392	0.349	0.316	0.259	0.208	0.222
May	0.424	0.386	0.346	0.308	0.254	0.202	0.215
June	0.426	0.384	0.345	0.302	0.247	0.192	0.211
July	0.426	0.384	0.345	0.302	0.254	0.194	0.211
August	0.423	0.379	0.342	0.298	0.247	0.190	0.206
September	0.416	0.374	0.339	0.292	0.243	0.184	0.201
October	0.416	0.371	0.337	0.290	0.237	0.187	0.197
November	0.415	0.368	0.335	0.285	0.233	0.197	0.193
December	0.409	0.361	0.332	0.275	0.226	0.214	0.186

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
January	0.186	0.129	0.086	0.052	0.023	0.012	
February	0.179	0.118	0.078	0.044	0.017	0.007	
March	0.171	0.112	0.074	0.039	0.015	0.005	
April	0.160	0.103	0.066	0.036	0.011	0.002	
May	0.156	0.099	0.066	0.034	0.010	Nil	
June	0.154	0.099	0.069	0.035	0.009		
July	0.156	0.101	0.068	0.035	0.010		
August	0.151	0.095	0.064	0.030	0.006		
September	0.147	0.087	0.059	0.026	0.003		
October	0.145	0.086	0.053	0.026	0.003		
November	0.140	0.084	0.053	0.025	0.005		
December	0.132	0.080	0.047	0.023	0.004		

