

## Corporation Tax on Chargeable Gains - Indexation Allowance

### January 2015

The value of the Retail Price Index, as published by the Office for National Statistics, for January 2015 is 255.4 (January 1987 = 100).

The indexed rise to be used in calculating the Indexation Allowance in respect of assets disposed of in January 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	-	2.092	1.941	1.800	1.654	1.554	1.472
February	-	2.078	1.929	1.778	1.644	1.544	1.463
March	2.215	2.073	1.920	1.752	1.640	1.539	1.453
April	2.152	2.030	1.881	1.695	1.615	1.509	1.414
May	2.129	2.018	1.871	1.683	1.610	1.506	1.405
June	2.120	2.010	1.863	1.677	1.612	1.506	1.396
July	2.119	1.994	1.866	1.682	1.619	1.509	1.394
August	2.118	1.981	1.840	1.675	1.611	1.501	1.367
September	2.120	1.968	1.834	1.676	1.598	1.494	1.356
October	2.105	1.957	1.817	1.672	1.594	1.482	1.332
November	2.090	1.947	1.808	1.663	1.572	1.470	1.322
December	2.095	1.939	1.810	1.659	1.564	1.472	1.316

  

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
January	1.301	1.137	0.962	0.883	0.852	0.808	0.749
February	1.284	1.125	0.951	0.874	0.840	0.797	0.739
March	1.274	1.104	0.944	0.868	0.833	0.792	0.732
April	1.234	1.042	0.919	0.840	0.817	0.771	0.714
May	1.221	1.024	0.913	0.833	0.810	0.765	0.707
June	1.213	1.016	0.905	0.833	0.811	0.765	0.705
July	1.211	1.014	0.909	0.840	0.815	0.774	0.713
August	1.206	0.994	0.905	0.839	0.808	0.765	0.704
September	1.190	0.975	0.897	0.832	0.800	0.761	0.696
October	1.174	0.960	0.890	0.826	0.801	0.759	0.705
November	1.155	0.965	0.883	0.828	0.804	0.758	0.705
December	1.150	0.966	0.882	0.835	0.800	0.749	0.695

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
January	0.700	0.654	0.601	0.563	0.533	0.493	0.474
February	0.693	0.648	0.593	0.560	0.525	0.485	0.470
March	0.686	0.644	0.588	0.556	0.517	0.483	0.464
April	0.674	0.634	0.571	0.546	0.501	0.475	0.454
May	0.670	0.628	0.562	0.542	0.496	0.466	0.449
June	0.669	0.622	0.563	0.542	0.493	0.464	0.449
July	0.676	0.622	0.567	0.547	0.498	0.474	0.452
August	0.668	0.611	0.560	0.543	0.498	0.468	0.448
September	0.661	0.603	0.554	0.537	0.487	0.463	0.438
October	0.661	0.601	0.553	0.534	0.488	0.465	0.436
November	0.660	0.600	0.554	0.532	0.484	0.471	0.433
December	0.654	0.596	0.554	0.527	0.483	0.473	0.431
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
January	0.432	0.395	0.352	0.321	0.267	0.217	0.216
February	0.424	0.390	0.347	0.315	0.258	0.208	0.208
March	0.420	0.384	0.341	0.310	0.250	0.204	0.209
April	0.409	0.375	0.333	0.300	0.243	0.193	0.208
May	0.407	0.369	0.330	0.292	0.239	0.187	0.200
June	0.409	0.367	0.329	0.287	0.232	0.178	0.197
July	0.409	0.367	0.329	0.287	0.239	0.180	0.197
August	0.406	0.363	0.326	0.282	0.232	0.176	0.191
September	0.399	0.358	0.323	0.276	0.228	0.169	0.186
October	0.399	0.354	0.321	0.274	0.223	0.173	0.182
November	0.398	0.351	0.319	0.270	0.218	0.182	0.179
December	0.392	0.345	0.316	0.260	0.211	0.200	0.172
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
January	0.172	0.115	0.073	0.039	0.011	Nil	
February	0.165	0.104	0.065	0.032	0.005		
March	0.157	0.098	0.061	0.027	0.002		
April	0.146	0.090	0.053	0.024	Nil		
May	0.142	0.086	0.054	0.022	Nil		
June	0.140	0.086	0.056	0.023	Nil		
July	0.142	0.088	0.055	0.023	Nil		
August	0.138	0.082	0.051	0.018	Nil		
September	0.134	0.074	0.046	0.014	Nil		
October	0.131	0.073	0.040	0.014	Nil		
November	0.126	0.071	0.040	0.013	Nil		
December	0.118	0.067	0.035	0.011	Nil		