

Corporation Tax on Chargeable Gains - Indexation Allowance

February 2015

The value of the Retail Price Index, as published by the Office for National Statistics, for February 2015 is 256.7 (January 1987 = 100).

The indexed rise to be used in calculating the Indexation Allowance in respect of assets disposed of in February 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	-	2.107	1.956	1.815	1.667	1.567	1.485
February	-	2.094	1.944	1.792	1.657	1.557	1.475
March	2.231	2.088	1.934	1.766	1.654	1.552	1.466
April	2.168	2.046	1.896	1.708	1.628	1.522	1.426
May	2.145	2.033	1.885	1.696	1.624	1.519	1.417
June	2.136	2.026	1.878	1.690	1.625	1.519	1.408
July	2.135	2.009	1.881	1.695	1.632	1.522	1.406
August	2.134	1.996	1.854	1.688	1.624	1.514	1.379
September	2.136	1.983	1.849	1.690	1.611	1.507	1.368
October	2.121	1.972	1.831	1.685	1.607	1.495	1.344
November	2.105	1.962	1.822	1.676	1.585	1.483	1.334
December	2.111	1.954	1.825	1.673	1.577	1.485	1.327

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
January	1.313	1.148	0.972	0.893	0.861	0.817	0.758
February	1.296	1.136	0.961	0.883	0.849	0.806	0.747
March	1.286	1.114	0.954	0.878	0.843	0.801	0.740
April	1.246	1.052	0.929	0.849	0.826	0.780	0.723
May	1.232	1.034	0.923	0.843	0.819	0.774	0.716
June	1.224	1.026	0.914	0.843	0.821	0.774	0.714
July	1.223	1.024	0.919	0.849	0.824	0.783	0.722
August	1.217	1.004	0.914	0.848	0.817	0.774	0.712
September	1.202	0.985	0.907	0.841	0.809	0.770	0.705
October	1.185	0.970	0.900	0.835	0.810	0.768	0.714
November	1.166	0.975	0.893	0.838	0.813	0.767	0.714
December	1.161	0.976	0.892	0.844	0.809	0.758	0.703

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
January	0.709	0.663	0.609	0.571	0.541	0.500	0.481
February	0.701	0.656	0.601	0.568	0.533	0.492	0.477
March	0.694	0.652	0.596	0.564	0.524	0.491	0.471
April	0.682	0.642	0.579	0.554	0.509	0.483	0.461
May	0.679	0.636	0.570	0.550	0.504	0.474	0.457
June	0.678	0.630	0.571	0.550	0.500	0.472	0.457
July	0.684	0.630	0.575	0.555	0.506	0.481	0.459
August	0.677	0.620	0.568	0.551	0.506	0.475	0.455
September	0.669	0.611	0.561	0.545	0.495	0.470	0.445
October	0.669	0.609	0.560	0.542	0.496	0.473	0.443
November	0.668	0.608	0.561	0.540	0.492	0.479	0.441
December	0.663	0.604	0.561	0.534	0.491	0.480	0.438

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
January	0.439	0.402	0.359	0.327	0.273	0.224	0.222
February	0.432	0.397	0.354	0.322	0.264	0.214	0.214
March	0.427	0.391	0.348	0.316	0.256	0.210	0.215
April	0.417	0.382	0.340	0.306	0.250	0.200	0.214
May	0.414	0.376	0.337	0.298	0.245	0.193	0.206
June	0.416	0.374	0.336	0.293	0.238	0.184	0.203
July	0.416	0.374	0.336	0.293	0.246	0.186	0.203
August	0.414	0.370	0.333	0.289	0.238	0.182	0.197
September	0.407	0.365	0.329	0.283	0.234	0.175	0.192
October	0.406	0.361	0.328	0.281	0.229	0.179	0.188
November	0.405	0.358	0.326	0.276	0.224	0.188	0.185
December	0.399	0.352	0.323	0.266	0.217	0.206	0.178

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
January	0.178	0.121	0.079	0.044	0.016	0.005	
February	0.171	0.110	0.070	0.037	0.010	Nil	
March	0.163	0.104	0.066	0.032	0.007		
April	0.152	0.095	0.059	0.029	0.004		
May	0.148	0.091	0.059	0.027	0.003		
June	0.145	0.091	0.062	0.028	0.002		
July	0.148	0.094	0.060	0.028	0.003		
August	0.143	0.087	0.056	0.023	Nil		
September	0.139	0.079	0.051	0.019	Nil		
October	0.137	0.079	0.045	0.019	Nil		
November	0.132	0.076	0.045	0.018	Nil		
December	0.124	0.072	0.040	0.016	Nil		