

Corporation Tax on Chargeable Gains - Indexation Allowance

March 2015

The value of the Retail Price Index, as published by the Office for National Statistics, for March 2015 is 257.1 (January 1987 = 100).

The indexed rise to be used in calculating the Indexation Allowance in respect of assets disposed of in March 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	-	2.112	1.960	1.819	1.671	1.571	1.489
February	-	2.099	1.948	1.796	1.661	1.561	1.479
March	2.236	2.093	1.939	1.770	1.658	1.556	1.470
April	2.173	2.050	1.900	1.713	1.632	1.526	1.430
May	2.150	2.038	1.890	1.700	1.628	1.523	1.421
June	2.141	2.030	1.882	1.695	1.629	1.523	1.412
July	2.140	2.014	1.886	1.700	1.636	1.526	1.410
August	2.139	2.001	1.859	1.692	1.628	1.518	1.383
September	2.141	1.988	1.853	1.694	1.615	1.511	1.372
October	2.126	1.977	1.836	1.690	1.611	1.499	1.348
November	2.110	1.967	1.827	1.680	1.589	1.486	1.337
December	2.116	1.959	1.829	1.677	1.581	1.489	1.331
	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
January	1.316	1.151	0.975	0.896	0.864	0.820	0.761
February	1.300	1.139	0.964	0.886	0.852	0.809	0.750
March	1.289	1.118	0.957	0.881	0.846	0.804	0.743
April	1.249	1.055	0.932	0.852	0.829	0.783	0.726
May	1.236	1.037	0.926	0.846	0.822	0.777	0.719
June	1.228	1.029	0.917	0.846	0.823	0.777	0.716
July	1.226	1.028	0.922	0.852	0.827	0.785	0.724
August	1.220	1.007	0.917	0.851	0.820	0.777	0.715
September	1.205	0.988	0.910	0.844	0.812	0.773	0.707
October	1.188	0.973	0.903	0.838	0.813	0.771	0.716
November	1.170	0.978	0.896	0.840	0.816	0.769	0.716
December	1.164	0.979	0.895	0.847	0.812	0.761	0.706

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
January	0.712	0.665	0.612	0.573	0.543	0.503	0.484
February	0.704	0.659	0.604	0.571	0.535	0.495	0.479
March	0.697	0.654	0.599	0.567	0.527	0.493	0.473
April	0.685	0.645	0.581	0.556	0.511	0.485	0.463
May	0.681	0.639	0.572	0.553	0.506	0.476	0.459
June	0.680	0.632	0.573	0.553	0.503	0.474	0.459
July	0.687	0.632	0.577	0.557	0.508	0.484	0.462
August	0.679	0.622	0.571	0.553	0.508	0.478	0.457
September	0.672	0.614	0.564	0.547	0.497	0.473	0.448
October	0.672	0.612	0.563	0.544	0.498	0.475	0.445
November	0.671	0.611	0.564	0.542	0.494	0.481	0.443
December	0.665	0.607	0.564	0.537	0.493	0.483	0.440

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
January	0.441	0.404	0.361	0.329	0.275	0.225	0.224
February	0.434	0.399	0.356	0.324	0.266	0.216	0.216
March	0.429	0.393	0.350	0.318	0.258	0.212	0.217
April	0.419	0.384	0.342	0.308	0.252	0.201	0.216
May	0.417	0.379	0.339	0.300	0.247	0.195	0.208
June	0.418	0.376	0.338	0.295	0.240	0.186	0.205
July	0.418	0.376	0.338	0.295	0.247	0.188	0.205
August	0.416	0.372	0.335	0.291	0.240	0.184	0.199
September	0.409	0.367	0.331	0.285	0.236	0.177	0.194
October	0.408	0.363	0.330	0.283	0.231	0.181	0.190
November	0.407	0.360	0.328	0.278	0.226	0.190	0.187
December	0.401	0.354	0.325	0.268	0.219	0.208	0.179

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
January	0.180	0.123	0.080	0.046	0.018	0.007	
February	0.173	0.112	0.072	0.038	0.011	0.002	
March	0.165	0.106	0.068	0.034	0.009	Nil	
April	0.154	0.097	0.060	0.030	0.005		
May	0.150	0.093	0.061	0.028	0.005		
June	0.147	0.093	0.063	0.030	0.003		
July	0.150	0.095	0.062	0.030	0.004		
August	0.145	0.089	0.058	0.024	0.000		
September	0.141	0.081	0.053	0.021	Nil		
October	0.139	0.080	0.047	0.021	Nil		
November	0.134	0.078	0.047	0.020	Nil		
December	0.126	0.074	0.042	0.018	Nil		