## Corporation Tax on Chargeable Gains - Indexation Allowance

### October 2012

The value of the Retail Price Index, as published by the Office for National Statistics, for October 2012 is 245.6 (January 1987 = 100).

The indexed rise to be used in calculating the Indexation Allowance in respect of assets disposed of in October 2012 is as follows:


- 1982- 1988
- 1989- 1995
- 1996- 2002
- 2003- 2009
- 2010- 2016


| | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 |
|---|---|---|---|---|---|---|---|
| January | - | 1.973 | 1.828 | 1.693 | 1.552 | 1.456 | 1.378 |
| February | - | 1.960 | 1.817 | 1.671 | 1.542 | 1.446 | 1.368 |
| March | 2.092 | 1.955 | 1.808 | 1.647 | 1.539 | 1.441 | 1.359 |
| April | 2.031 | 1.914 | 1.771 | 1.591 | 1.515 | 1.413 | 1.321 |
| May | 2.009 | 1.902 | 1.760 | 1.580 | 1.510 | 1.410 | 1.313 |
| June | 2.001 | 1.895 | 1.753 | 1.574 | 1.511 | 1.410 | 1.304 |
| July | 2.000 | 1.879 | 1.756 | 1.579 | 1.519 | 1.413 | 1.302 |
| August | 1.999 | 1.867 | 1.731 | 1.572 | 1.511 | 1.405 | 1.276 |
| September | 2.001 | 1.854 | 1.725 | 1.573 | 1.498 | 1.398 | 1.266 |
| October | 1.986 | 1.844 | 1.709 | 1.569 | 1.495 | 1.387 | 1.243 |
| November | 1.971 | 1.834 | 1.700 | 1.560 | 1.474 | 1.375 | 1.233 |
| December | 1.977 | 1.826 | 1.703 | 1.557 | 1.465 | 1.378 | 1.227 |

| | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 |
|---|---|---|---|---|---|---|---|
| January | 1.213 | 1.055 | 0.886 | 0.811 | 0.781 | 0.738 | 0.682 |
| February | 1.197 | 1.043 | 0.876 | 0.802 | 0.769 | 0.728 | 0.672 |
| March | 1.187 | 1.023 | 0.869 | 0.797 | 0.763 | 0.724 | 0.665 |
| April | 1.149 | 0.963 | 0.845 | 0.769 | 0.747 | 0.703 | 0.648 |
| May | 1.136 | 0.946 | 0.840 | 0.763 | 0.741 | 0.697 | 0.642 |
| June | 1.128 | 0.938 | 0.831 | 0.763 | 0.742 | 0.697 | 0.640 |
| July | 1.126 | 0.937 | 0.836 | 0.769 | 0.746 | 0.706 | 0.647 |
| August | 1.121 | 0.917 | 0.831 | 0.768 | 0.738 | 0.697 | 0.638 |
| September | 1.106 | 0.899 | 0.825 | 0.762 | 0.731 | 0.694 | 0.631 |
| October | 1.090 | 0.885 | 0.818 | 0.756 | 0.732 | 0.691 | 0.640 |
| November | 1.073 | 0.889 | 0.811 | 0.758 | 0.734 | 0.690 | 0.640 |
| December | 1.067 | 0.891 | 0.810 | 0.764 | 0.731 | 0.682 | 0.630 |

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 |
|---|---|---|---|---|---|---|---|
| January | 0.635 | 0.591 | 0.540 | 0.503 | 0.474 | 0.435 | 0.417 |
| February | 0.628 | 0.585 | 0.532 | 0.500 | 0.466 | 0.428 | 0.413 |
| March | 0.621 | 0.580 | 0.527 | 0.497 | 0.458 | 0.426 | 0.407 |
| April | 0.609 | 0.571 | 0.510 | 0.487 | 0.444 | 0.419 | 0.398 |
| May | 0.606 | 0.565 | 0.502 | 0.483 | 0.439 | 0.410 | 0.394 |
| June | 0.605 | 0.559 | 0.503 | 0.483 | 0.435 | 0.408 | 0.394 |
| July | 0.612 | 0.559 | 0.507 | 0.488 | 0.440 | 0.417 | 0.396 |
| August | 0.604 | 0.550 | 0.500 | 0.484 | 0.440 | 0.411 | 0.392 |
| September | 0.597 | 0.542 | 0.494 | 0.478 | 0.430 | 0.407 | 0.383 |
| October | 0.597 | 0.540 | 0.493 | 0.475 | 0.431 | 0.409 | 0.381 |
| November | 0.596 | 0.539 | 0.494 | 0.473 | 0.427 | 0.415 | 0.378 |
| December | 0.591 | 0.535 | 0.494 | 0.468 | 0.426 | 0.416 | 0.376 |

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|---|---|
| January | 0.377 | 0.341 | 0.300 | 0.270 | 0.218 | 0.171 | 0.169 |
| February | 0.370 | 0.336 | 0.295 | 0.265 | 0.209 | 0.162 | 0.162 |
| March | 0.365 | 0.330 | 0.289 | 0.259 | 0.202 | 0.158 | 0.162 |
| April | 0.355 | 0.323 | 0.282 | 0.250 | 0.196 | 0.148 | 0.161 |
| May | 0.353 | 0.317 | 0.279 | 0.242 | 0.191 | 0.142 | 0.154 |
| June | 0.355 | 0.315 | 0.278 | 0.237 | 0.185 | 0.133 | 0.151 |
| July | 0.355 | 0.315 | 0.278 | 0.237 | 0.192 | 0.134 | 0.151 |
| August | 0.352 | 0.311 | 0.275 | 0.233 | 0.185 | 0.131 | 0.146 |
| September | 0.346 | 0.306 | 0.272 | 0.227 | 0.181 | 0.125 | 0.141 |
| October | 0.345 | 0.302 | 0.271 | 0.226 | 0.176 | 0.128 | 0.137 |
| November | 0.344 | 0.299 | 0.269 | 0.221 | 0.171 | 0.137 | 0.134 |
| December | 0.338 | 0.293 | 0.265 | 0.212 | 0.165 | 0.154 | 0.127 |

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|---|---|---|---|---|---|---|---|
| January | 0.127 | 0.072 | 0.032 | | | | |
| February | 0.120 | 0.062 | 0.024 | | | | |
| March | 0.113 | 0.056 | 0.020 | | | | |
| April | 0.102 | 0.048 | 0.013 | | | | |
| May | 0.098 | 0.044 | 0.013 | | | | |
| June | 0.096 | 0.044 | 0.016 | | | | |
| July | 0.098 | 0.046 | 0.014 | | | | |
| August | 0.094 | 0.040 | 0.011 | | | | |
| September | 0.090 | 0.032 | 0.006 | | | | |
| October | 0.088 | 0.032 | Nil | | | | |
| November | 0.083 | 0.030 | | | | | |
| December | 0.075 | 0.026 | | | | | |