



This booklet contains forensic facts and financial information for 2009/10 to help you assess quantum. We hope you find it a powerful tool ...



... that will help you to calculate damages in cases of personal injury, medical negligence and commercial claims, among other areas.

It is intended to provide general information only and is not a comprehensive or complete statement of the information and issues relating to the calculation of damages.

It should not be used as a substitute for advice in particular cases.

The information in this booklet is that which applied at 12 August 2009. Every care has been taken in preparing this booklet but no responsibility can be accepted by Grant Thornton UK LLP for any loss occasioned to any person acting or refraining from acting on the basis of information contained in this booklet.

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1: Bank base rates

Date of change	Rate	Date of change	Rate
4 July 1988	10.00%	10 December 1998	6.25%
18 July 1988	10.50%	7 January 1999	6.00%
8 August 1988	11.00%	4 February 1999	5.50%
25 August 1988	12.00%	8 April 1999	5.25%
25 November 1988	13.00%	10 June 1999	5.00%
24 May 1989	14.00%	8 September 1999	5.25%
5 October 1989	15.00%	4 November 1999	5.50%
8 October 1990	14.00%	13 January 2000	5.75%
13 February 1991	13.50%	10 February 2000	6.00%
27 February 1991	13.00%	8 February 2001	5.75%
22 March 1991	12.50%	5 April 2001	5.50%
12 April 1991	12.00%	10 May 2001	5.25%
24 May 1991	11.50%	2 August 2001	5.00%
12 July 1991	11.00%	18 September 2001	4.75%
4 September 1991	10.50%	4 October 2001	4.50%
5 May 1992	10.00%	8 November 2001	4.00%
16 September 1992	12.00%	6 February 2003	3.75%
18 September 1992	10.00%	10 July 2003	3.50%
22 September 1992	9.00%	6 November 2003	3.75%
16 October 1992	8.00%	5 February 2004	4.00%
13 November 1992	7.00%	6 May 2004	4.25%
26 January 1993	6.00%	10 June 2004	4.50%
23 November 1993	5.50%	5 August 2004	4.75%
8 February 1994	5.25%	4 August 2005	4.50%
12 September 1994	5.75%	3 August 2006	4.75%
7 December 1994	6.25%	9 November 2006	5.00%
2 February 1995	6.75%	11 January 2007	5.25%
13 December 1995	6.50%	10 May 2007	5.50%
18 January 1996	6.25%	5 July 2007	5.75%
8 March 1996	6.00%	6 December 2007	5.50%
6 June 1996	5.75%	7 February 2008	5.25%
30 October 1996	6.00%	10 April 2008	5.00%
6 May 1997	6.25%	9 October 2008	4.50%
6 June 1997	6.50%	7 November 2008	3.00%
10 July 1997	6.75%	5 December 2008	2.00%
7 August 1997	7.00%	9 January 2009	1.50%
6 November 1997	7.25%	6 February 2009	1.00%
4 June 1998	7.50%	6 March 2009	0.50%
8 October 1998	7.25%		
5 November 1998	6.75%		

Source: Barclays Bank, courtesy of Moneyfacts Group.

2: Retail prices index

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
1988	103.3	103.7	104.1	105.8	106.2	106.6	106.7	107.9	108.4	109.5	110.0	110.3
1989	111.0	111.8	112.3	114.3	115.0	115.4	115.5	115.8	116.6	117.5	118.5	118.8
1990	119.5	120.2	121.4	125.1	126.2	126.7	126.8	128.1	129.3	130.3	130.0	129.9
1991	130.2	130.9	131.4	133.1	133.5	134.1	133.8	134.1	134.6	135.1	135.6	135.7
1992	135.6	136.3	136.7	138.8	139.3	139.3	138.8	138.9	139.4	139.9	139.7	139.2
1993	137.9	138.8	139.3	140.6	141.1	141.0	140.7	141.3	141.9	141.8	141.6	141.9
1994	141.3	142.1	142.5	144.2	144.7	144.7	144.0	144.7	145.0	145.2	145.3	146.0
1995	146.0	146.9	147.5	149.0	149.6	149.8	149.1	149.9	150.6	149.8	149.8	150.7
1996	150.2	150.9	151.5	152.6	152.9	153.0	152.4	153.1	153.8	153.8	153.9	154.4
1997	154.4	155.0	155.4	156.3	156.9	157.5	157.5	158.5	159.3	159.5	159.6	160.0
1998	159.5	160.3	160.8	162.6	163.5	163.4	163.0	163.7	164.4	164.5	164.4	164.4
1999	163.4	163.7	164.1	165.2	165.6	165.6	165.1	165.5	166.2	166.5	166.7	167.3
2000	166.6	167.5	168.4	170.1	170.7	171.1	170.5	170.5	171.7	171.6	172.1	172.2
2001	171.1	172.0	172.2	173.1	174.2	174.4	173.3	174.0	174.6	174.3	173.6	173.4
2002	173.3	173.8	174.5	175.7	176.2	176.2	175.9	176.4	177.6	177.9	178.2	178.5
2003	178.4	179.3	179.9	181.2	181.5	181.3	181.6	181.6	182.5	182.6	182.7	183.5
2004	183.1	183.8	184.6	185.7	186.5	186.8	186.8	187.4	188.1	188.6	189.0	189.9
2005	188.9	189.6	190.5	191.6	192.0	192.2	192.2	192.6	193.1	193.3	193.6	194.1
2006	193.4	194.2	195.0	196.5	197.7	198.5	198.5	199.2	200.1	200.4	201.1	202.7
2007	201.6	203.1	204.4	205.4	206.2	207.3	206.1	207.3	208.0	208.9	209.7	210.9
2008	209.8	211.4	212.1	214.0	215.1	216.8	216.5	217.2	218.4	217.7	216.0	212.9
2009	210.1	211.4	211.3	211.5	212.8	213.4						

January 1987 = 100.

Source: ONS.

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3: Annual inflation

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
1988	3.3%	3.3%	3.5%	3.9%	4.2%	4.6%	4.8%	5.7%	5.9%	6.4%	6.4%	6.8%
1989	7.5%	7.8%	7.9%	8.0%	8.3%	8.3%	8.2%	7.3%	7.6%	7.3%	7.7%	7.7%
1990	7.7%	7.5%	8.1%	9.4%	9.7%	9.8%	9.8%	10.6%	10.9%	10.9%	9.7%	9.3%
1991	9.0%	8.9%	8.2%	6.4%	5.8%	5.8%	5.5%	4.7%	4.1%	3.7%	4.3%	4.5%
1992	4.1%	4.1%	4.0%	4.3%	4.3%	3.9%	3.7%	3.6%	3.6%	3.6%	3.0%	2.6%
1993	1.7%	1.8%	1.9%	1.3%	1.3%	1.2%	1.4%	1.7%	1.8%	1.4%	1.4%	1.9%
1994	2.5%	2.4%	2.3%	2.6%	2.6%	2.6%	2.3%	2.4%	2.2%	2.4%	2.6%	2.9%
1995	3.3%	3.4%	3.5%	3.3%	3.4%	3.5%	3.5%	3.6%	3.9%	3.2%	3.1%	3.2%
1996	2.9%	2.7%	2.7%	2.4%	2.2%	2.1%	2.2%	2.1%	2.1%	2.7%	2.7%	2.5%
1997	2.8%	2.7%	2.6%	2.4%	2.6%	2.9%	3.3%	3.5%	3.6%	3.7%	3.7%	3.6%
1998	3.3%	3.4%	3.5%	4.0%	4.2%	3.7%	3.5%	3.3%	3.2%	3.1%	3.0%	2.8%
1999	2.4%	2.1%	2.1%	1.6%	1.3%	1.3%	1.3%	1.1%	1.1%	1.2%	1.4%	1.8%
2000	2.0%	2.3%	2.6%	3.0%	3.1%	3.3%	3.3%	3.0%	3.3%	3.1%	3.2%	2.9%
2001	2.7%	2.7%	2.3%	1.8%	2.1%	1.9%	1.6%	2.1%	1.7%	1.6%	0.9%	0.7%
2002	1.3%	1.0%	1.3%	1.5%	1.1%	1.0%	1.5%	1.4%	1.7%	2.1%	2.6%	2.9%
2003	2.9%	3.2%	3.1%	3.1%	3.0%	2.9%	3.1%	2.9%	2.8%	2.6%	2.5%	2.8%
2004	2.6%	2.5%	2.6%	2.5%	2.8%	3.0%	3.0%	3.2%	3.1%	3.3%	3.4%	3.5%
2005	3.2%	3.2%	3.2%	3.2%	2.9%	2.9%	2.9%	2.8%	2.7%	2.5%	2.4%	2.2%
2006	2.4%	2.4%	2.4%	2.6%	3.0%	3.3%	3.3%	3.4%	3.6%	3.7%	3.9%	4.4%
2007	4.2%	4.6%	4.8%	4.5%	4.3%	4.4%	3.8%	4.1%	3.9%	4.2%	4.3%	4.0%
2008	4.1%	4.1%	3.8%	4.2%	4.3%	4.6%	5.0%	4.8%	5.0%	4.2%	3.0%	0.9%
2009	0.1%	-	-0.4%	-1.2%	-1.1%	-1.6%						

Source: ONS.

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4: Corporation tax

	Years to 31 March			
	2010	2009	2008	2007
Rate	28%	28%	30%	30%
Small companies rate*	21%	21%	20%	19%
- profits up to	£300,000	£300,000	£300,000	£300,000
Marginal band small companies rate				
- lower limit	£300,000	£300,000	£300,000	£300,000
- upper limit	£1,500,000	£1,500,000	£1,500,000	£1,500,000
- effective rate	32.50%	29.75%	29.75%	32.50%
Marginal relief fraction	7/400	7/400	1/40	11/400

* Not available to close investment holding companies.

5: Income tax

	2009/10	2008/09	2007/08	2006/07
	£	£	£	£
Personal allowances**				
Under 65	6,475	6,035	5,225	5,035
Age 65-74	9,490	9,030	7,550	7,280
Age 75 & over	9,640	9,180	7,690	7,420
Married couples allowance* *				
Elder spouse under 65*	Nil	Nil	Nil	Nil
Elder spouse aged 65-74*#	6,865	6,535	6,285	6,065
Elder spouse aged 75 & over*#	6,965	6,625	6,365	6,135

* Relief restricted to 10%.

Applies only where one party was born before 6 April 1935.

** Subject to rules on the abatement of the relief for higher earners.

Tax rates

	Band	Rate	Tax on band	Cumulative
Taxable income	£	%	£	£
2009/10				
1 - 37,400	37,400	20	7,480	7,480
Over 37,400	-	40	-	-
2008/09				
1 - 34,800	34,800	20	6,960	6,960
Over 34,800	-	40	-	-
2007/08				
0-2,230	2,230	10	223	223
2,231-34,600	32,370	22	7,121	7,344
Over 34,600	-	40	-	-
2006/07				
0-2,150	2,150	10	215	215
2,151-33,300	31,150	22	6,853	7,068
Over 33,300	-	40	-	-
2005/06				
0-2,090	2,090	10	209	209
2,091-32,400	30,310	22	6,668	6,877
Over 32,400	-	40	-	-

6: National Insurance contributions

Class 1 employed	Not contracted out		Contracted out*	
	Employee	Employer	Employee	Employer
Earnings per week	Employee	Employer	Employee	Employer
%	%	%	%	%
2009/10				
£0-£110.00	Nil	Nil	Nil	Nil
£110.01-£770.00	11.0%	12.8%	9.4%	9.1%
£770.01-£844.00	11.0%	12.8%	11.0%	12.8%
Over £844.00	1.0%	12.8%	1.0%	12.8%
2008/09				
£0-£105.00	Nil	Nil	Nil	Nil
£105.01-£770.00	11.0%	12.8%	9.4%	9.1%
Over £770.00	1.0%	12.8%	1.0%	12.8%
2007/08				
£0-£100.00	Nil	Nil	Nil	Nil
£100.01-£670.00	11.0%	12.8%	9.4%	9.1%
Over £670.00	1.0%	12.8%	1.0%	12.8%
2006/07				
£0-£97.00	Nil	Nil	Nil	Nil
£97-£645.00	11.0%	12.8%	9.4%	9.3%
Over £645.00	1.0%	12.8%	1.0%	12.8%

* Different contracted out reductions apply in respect of contracted out money purchase schemes.

Class 2

Self employed £2.40 per week on earnings over £5,075 per annum (£2.30 per week on earnings over £4,825 per annum 2008/09)

Class 3

Voluntary £12.05 per week (£8.10 per week in 2008/09)

Class 4

Self-employed 8% of profits between £5,715 and £43,875, 1% of profits above £43,875 (2008/09 8% between £5,435 and £40,040, 1% over £40,040).

Class IA

Employers NIC of 12.8% (12.8% 2008/09) applies to most Income Tax benefits.

7: Registered pension schemes

Tax year	Annual allowance*	Lifetime allowance
2006/07	215,000	1,500,000
2007/08	225,000	1,600,000
2008/09	235,000	1,650,000
2009/10	245,000	1,750,000

Annual allowance

Personal contributions to all registered pension schemes

- Tax relief on the lower of 100% of annual earnings** or the annual allowance. The tax relief may be restricted for individuals with income of £150,000 or more making pension contributions from 22 April 2009.

Employer contributions

- Unlimited
- Contributions in excess of annual allowance charged to tax at 40% on the member.

Lifetime allowance

- Based on value of benefits taken at crystallisation.
- Scheme funds in excess of the lifetime allowance subject to a charge when benefits paid out:
 - 55% if excess funds are taken as a lump sum
 - 25%, plus income tax at marginal rates, if taken as income.

* Total of personal and employer contributions.

** If no earnings, £3,600 a year and for relief at source arrangements only.

8: Average earnings index (all employees)

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
January	137.5	138.4	133.3	127.2	123.3	118.2	109.9	106.4	103.4	99.0
February	141.5	144.4	138.8	131.6	124.9	118.1	113.8	110.8	107.7	100.8
March	146.1	144.1	137.8	133.2	127.5	122.2	116.8	111.6	108.4	103.9
April	137.1	132.5	128.0	124.1	119.9	115.0	110.0	107.2	103.3	98.5
May	135.9	133.0	129.0	124.5	119.2	114.8	110.0	106.5	102.7	98.4
June		134.9	130.5	126.4	120.4	116.1	111.2	107.8	104.0	99.2
July		134.3	129.7	125.2	120.5	115.4	111.8	107.6	103.7	99.4
August		132.8	128.7	123.5	119.0	114.8	110.2	106.3	102.8	98.5
September		132.9	128.8	123.7	118.8	114.9	110.4	106.3	102.6	98.3
October		132.7	128.2	123.9	119.1	115.7	110.9	107.3	103.0	98.7
November		133.5	130.2	124.6	119.9	116.2	111.2	108.1	103.4	99.7
December		138.8	134.4	129.4	124.6	119.5	114.7	111.3	107.8	105.6
Year average		136.0	131.5	126.4	121.4	116.7	111.7	108.1	104.4	100
% increase		3.4%	4.0%	4.1%	4.0%	4.5%	3.3%	3.5%	4.4%	

Index rebased to 2000 = 100.

"Average Earnings Index" National Statistics Crown Copyright 2009.

9: Taxation on vehicle benefits

Company cars

Annual benefit (each car) is based on list price of car and applicable carbon dioxide emissions in grams per kilometre, maximum price £80,000.

2009/10

**Annual benefit:
Percentage of list price in most cases between 15% and 35%**

Emissions lower threshold	135g/km
Emissions not exceeding lower threshold	15%
Increase for each 5g/km above lower threshold	1%
Supplement for diesel cars	3%
Maximum percentage	35%

2008/09

**Annual benefit:
Percentage of list price in most cases between 15% and 35%**

Emissions lower threshold	135g/km
Emissions not exceeding lower threshold	15%
Increase for each 5g/km above lower threshold	1%
Supplement for diesel cars	3%
Maximum percentage	35%

2007/08

**Annual benefit:
Percentage of list price in most cases between 15% and 35%**

Emissions lower threshold	140g/km
Emissions not exceeding lower threshold	15%
Increase for each 5g/km above lower threshold	1%
Supplement for diesel cars	3%
Maximum percentage	35%

Provision of fuel for company cars 2009/10

£16,900 (£16,900 2008/09 and £14,400 2007/08)
x applicable carbon dioxide emissions % figure for car (g/km)

10: AA Technical services motoring costs

**Petrol cars (from 2009 new purchase price £12,000 to £14,000)
(previously new purchase price £10,000 to £13,000)**

	April 2009	April 2008	April 2007
Standing charges (£ per annum)			
Road tax	120	145	140
Insurance	397	472	445
Cost of capital	179	578	426
Depreciation (based on 10,000 miles pa)	1,937	1,636	1,557
Subscription	42	44	40
Total	2,675	2,875	2,608
Running costs per mile (in pence)			
Petrol*	10.17	11.76	10.08
Tyres	0.79	0.68	0.65
Servicing	3.54	2.94	3.08
Repairs and replacements	2.03	1.75	1.68
Parking and tolls	1.80	1.80	1.80
Total	18.33	18.93	17.29

* 2009 petrol at 95.0 pence per litre

**Diesel cars (from 2009 new purchase price £12,000 to £16,000)
(previously new purchase price £10,000 to £13,000)**

	April 2009	April 2008	April 2007
Standing charges (£ per annum)			
Road tax	120	120	115
Insurance	397	472	445
Cost of capital	195	582	440
Depreciation (based on 10,000 miles pa)	2,284	1,858	1,585
Subscription	42	44	40
Total	3,038	3,076	2,625
Running costs per mile (in pence)			
Diesel	8.32	9.00	7.47
Tyres	0.80	0.68	0.65
Servicing	2.82	2.71	2.96
Repairs and replacements	2.30	1.83	1.76
Parking and tolls	1.80	1.80	1.80
Total	16.04	16.02	14.64

*2009 diesel at 102.7 pence per litre

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11: Interest table at 2.5%

No of years	Present value of £1	Present value of £1 per annum
1	0.975	0.975
2	0.952	1.927
3	0.929	2.856
4	0.906	3.762
5	0.884	4.646
6	0.862	5.508
7	0.841	6.349
8	0.821	7.170
9	0.801	7.971
10	0.781	8.752
11	0.762	9.514
12	0.744	10.258
13	0.725	10.983
14	0.708	11.691
15	0.690	12.381
16	0.674	13.055
17	0.657	13.712
18	0.641	14.353
19	0.626	14.979
20	0.610	15.589
25	0.539	18.424
30	0.477	20.930
35	0.421	23.145
40	0.372	25.103
45	0.329	26.833
50	0.291	28.362
55	0.257	29.714
60	0.227	30.909

Note: $1 / (1.025)^n$ where n is the number of years.

12: Exchange rates

	£:\$	\$/£	£:€	€:£
31 May 2005	1.8231	0.5485	1.4763	0.6774
30 June 2005	1.7930	0.5577	1.4821	0.6747
31 July 2005	1.7593	0.5684	1.4505	0.6894
31 August 2005	1.8012	0.5552	1.4608	0.6845
30 September 2005	1.7696	0.5651	1.4676	0.6814
31 October 2005	1.7689	0.5653	1.4747	0.6781
30 November 2005	1.7321	0.5773	1.4691	0.6807
31 December 2005	1.7188	0.5818	1.4514	0.6890
31 January 2006	1.7820	0.5612	1.4657	0.6823
28 February 2006	1.7539	0.5702	1.4708	0.6799
31 March 2006	1.7393	0.5749	1.4328	0.6979
30 April 2006	1.8220	0.5488	1.4433	0.6929
31 May 2006	1.8732	0.5338	1.4597	0.6851
30 June 2006	1.8491	0.5408	1.4470	0.6911
31 July 2006	1.8685	0.5352	1.4639	0.6831
31 August 2006	1.9024	0.5257	1.4871	0.6725
30 September 2006	1.8716	0.5343	1.4752	0.6779
31 October 2006	1.9084	0.5240	1.4941	0.6693
30 November 2006	1.9693	0.5078	1.4850	0.6734
31 December 2006	1.9586	0.5106	1.4841	0.6738
31 January 2007	1.9611	0.5099	1.5088	0.6628
28 February 2007	1.9613	0.5099	1.4825	0.6746
31 March 2007	1.9685	0.5080	1.4719	0.6794
30 April 2007	2.0000	0.5000	1.4641	0.6830
31 May 2007	1.9797	0.5051	1.4716	0.6795
30 June 2007	2.0063	0.4984	1.4840	0.6739
31 July 2007	2.0364	0.4911	1.4852	0.6733
31 August 2007	2.0165	0.4959	1.4783	0.6765
30 September 2007	2.0436	0.4893	1.4362	0.6963
31 October 2007	2.0777	0.4813	1.4361	0.6963
30 November 2007	2.0567	0.4862	1.4003	0.7142
31 December 2007	1.9843	0.5040	1.3588	0.7359
31 January 2008	1.9895	0.5026	1.3405	0.7460
29 February 2008	1.9864	0.5034	1.3080	0.7645
31 March 2008	1.9855	0.5037	1.2563	0.7960
30 April 2008	1.9847	0.5039	1.2749	0.7844
31 May 2008	1.9793	0.5052	1.2720	0.7861
30 June 2008	1.9906	0.5024	1.2640	0.7911
31 July 2008	1.9806	0.5049	1.2705	0.7871
31 August 2008	1.8264	0.5475	1.2437	0.8040
30 September 2008	1.7804	0.5617	1.2644	0.7909
31 October 2008	1.6270	0.6146	1.2662	0.7898
30 November 2008	1.5348	0.6516	1.2091	0.8271
31 December 2008	1.4619	0.6840	1.0503	0.9521
31 January 2009	1.4274	0.7006	1.1138	0.8979
28 February 2009	1.4157	0.7063	1.1197	0.8931
31 March 2009	1.4297	0.6994	1.0743	0.9308
30 April 2009	1.4860	0.6730	1.1194	0.8934
31 May 2009	1.6383	0.6104	1.1521	0.8680
30 June 2009	1.6587	0.6029	1.1736	0.8521
31 July 2009	1.6524	0.6052	1.1688	0.8556

Copyright : Tiago Stock Consulting.

13: Special investment account rate

1 January 1980	15.00
1 January 1981	12.50
1 December 1981	15.00
1 March 1982	14.00
1 July 1982	13.00
1 April 1983	12.50
1 April 1984	12.00
1 August 1986	11.50
1 January 1987	12.25
1 April 1987	11.75
1 November 1987	11.25
1 December 1987	11.00
1 May 1988	9.50
1 August 1988	11.00
1 November 1988	12.25
1 January 1989	13.00
1 November 1989	14.25
1 April 1991	12.00
1 October 1991	10.25
1 February 1993	8.00
1 August 1999	7.00
1 February 2002	6.00
1 February 2009	3.00
1 June 2009	1.50
1 July 2009	0.50

Interest on personal injury cases:

Future losses - none

Special damages - for simplification often calculated as half special rate payable from date of accident to date of judgement.

14: Office of the Public Guardian and Court of Protection charges

From 1 October 2007, a new and simpler fee structure was introduced following changes introduced by the Mental Capacity Act 2005 which created the position of Public Guardian, supported by an Office of the Public Guardian.

Office of the Public Guardian fees	Fee
Enduring Power of Attorney (EPA) registration fee	£120
Lasting Power of Attorney (LPA) registration fee	
- Property and Affairs LPAs	£120
- Personal welfare LPAs	£120
Appointment of deputy fee	£100
Application to search the registers fee	£25

Deputy Supervision fees

- Type I (highest)	£800 pa
- Type IIA (intermediate)	£350 pa
- Type II (lower)	£175 pa
- Type III (minimal)	£0 pa

The Act has also established a new Court of Protection to deal with all aspects of the Act.

Court of Protection fees*

Application fee	£400
Appeal fee	£400
Hearing fee	£500
Copy of document fee	£5
Copy of certified document fee	£25

* All applications received by the Court before 1 October 2007 will be charged the fees in force at that time. If subsequently an attended hearing is required a hearing fee of £500 will be charged.

Source : Office of the Public Guardian.

A: Sources of forensic services financial information

1. Bank base rates - Barclays Bank - Courtesy of MoneyEacts Group
2. Retail prices index - Controller of HMSO
3. Annual inflation (%) - Controller of HMSO
4. Corporation tax - Grant Thornton's Tax Facts
5. Income tax - Grant Thornton's Tax Facts
6. National Insurance contributions - Grant Thornton's Tax Facts
7. Personal pension and retirement annuity plans
- Grant Thornton's Tax Facts
8. Average earnings index (all employees) - Controller of HMSO
9. Taxation on vehicle benefits - Grant Thornton's Tax Facts
10. AA Technical services motoring costs - AA Technical Services
11. Interest table at 2.5% - n/a
12. Exchange rates - Tiago Stock Consulting
13. Special investment account rate - Public information
14. Office of the Public Guardian and Court of Protection charges
- Office of the Public Guardian

To find out more about how Grant Thornton can assist you, or for your nearest local office contact Jane Blackett on 020 7865 2413. Alternatively visit our website: www.grant-thornton.co.uk

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We would like to thank the following organisations for allowing us to
Reprint certain statistics in this booklet:

AA Technical Services

Office for National Statistics

Moneyfacts Group HMSO



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