

# Tax Report Australien - Tax Year 2025

Reporting currency: AUD

Reporting period 01.01.2025 - 31.12.2025

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## Cover Letter

Dear Sir or Madam,

Please find enclosed your tax report for cryptocurrency transactions for tax year 2025. The report was generated by CoinTaxReporting based on your imported transaction data and is intended as filing support and supporting documentation.

### Report structure:

- Form guidance
- Connected integrations
- Summary of disposals
- Detailed disposals listing (per cryptocurrency)
- Derivatives (Futures & Perpetuals) - Realized P&L
- Funding fees
- Income from staking, lending and other activities
- Legal notes and disclaimer

All amounts are shown in **AUD**. Foreign-currency values were converted using reference rates at transaction time.

**Important notice:** This report does not constitute tax advice. The data is generated automatically and should be reviewed by a qualified tax advisor before filing.









Kind regards

CoinTaxReporting







## Verbundene Integrationen (Datenquellen)

Diese Uebersicht zeigt alle zum Reportzeitpunkt verbundenen Datenquellen. Die Tabellen sind nach Kategorien gegliedert.







### Exchanges (8)

Exchange
 COINBASE
 BYBIT
 BINANCE
 MEXC
 BITGET
 BITVAVO
 KRAKEN
 GATEIO

### Blockchains & Wallets (6)

Wallet	Chain	Netzwerk	Adresse
 BTC	BTC	-	1FTKpYjRCqa57Rc76UgAHzLvg6CNwBJSx
 SOL	SOL	-	3RfFDwEMRNffnFnhDwmMegSrL44Ser7rTmcpip71Zfbf
 Ledger	EVM	BSC	0xEc02C951982cC0FE246F64bE1b34408d1A00AE1e
 Ledger	EVM	ETH	0xEc02C951982cC0FE246F64bE1b34408d1A00AE1e
 MetaMask	EVM	ETH	0x28Eca2881f7dE5eEd8dc6c1Cd99505ED728d43f0
 MetaMask	EVM	BSC	0x28Eca2881f7dE5eEd8dc6c1Cd99505ED728d43f0

### DeFi-Protokolle (6)

Protokoll	Chain	Netzwerk	Adresse
 Pancakeswap V2 (BSC)	EVM	BSC	0x10ED43C718714eb63d5aA57B78B54704E256024E
 Curve	EVM	ETH	0xbEbc44782C7dB0a1A60Cb6fe97d0b483032FF1C7
 Aave V3	EVM	ETH	0x87870Bca3F3fD6335C3F4ce8392D69350B4fa4E2
 Uniswap V2	EVM	ETH	0xB4e16d0168e52d35CaCD2c6185b44281Ec28C9Dc
 Uniswap V3	EVM	ETH	0xc36442b4a4522E871399CD717aBDD847Ab11FE88
 Uniswap V3	EVM	ETH	0x3f5CE5FBFe3E9af3971dD833D26bA9b5C936f0bE

## Tax return for individuals (supplementary section) - Item 18 Capital gains (Official-style Worksheet)

TAX RETURN FOR INDIVIDUALS (SUPPLEMENTARY SECTION) - ITEM 18 CAPITAL GAINS		
Tax year 2025		Amounts in AUD
Label	Description	Amount
H	Total current year capital gains	26.34
A	Net capital gain	0.00
V	Net capital losses carried forward to later income years	154.67
CGT discount applied: No		

Worksheet only. Based on the ATO individual tax return item 18 labels.

## Tax return for individuals - Item 24 Other income (Official-style Worksheet)

TAX RETURN FOR INDIVIDUALS - ITEM 24 OTHER INCOME		
Tax year 2025		Amounts in AUD
Item	Description	Amount
	Crypto income (staking, rewards, airdrops)	4.19
	Derivatives (futures/perpetuals) - realized PnL	-21.74
	Forex (fiat disposals) - net result	0.00
24	Total other income	-17.55

Worksheet only. Other income classification can vary (capital vs revenue).

## Forex (Fiat currency disposals) - Summary

Metric	Description	Amount (AUD)
Gains	Total FX gains	0.00
Losses	Total FX losses	0.00
<b>Net</b>	Net FX result	<b>0.00</b>

## Derivatives (Futures/Perpetuals) - Realized PnL


Metric	Description	Amount (AUD)
Gains	Total realized derivative gains	0.00
Losses	Total realized derivative losses	21.74
<b>Net</b>	Net realized PnL	<b>-21.74</b>

## Summary (Australia)

Category	Description	Amount (AUD)
<b>Capital Gains (CGT)</b>	Net capital gain (after applying losses and CGT discount)	<b>0.00</b>
of which	Non-discountable capital gains (gross)	18.31
of which	Discountable capital gains (gross)	8.03
Capital losses	Current year capital losses	181.01
Loss applied	Applied to non-discountable gains	18.31
Loss applied	Applied to discountable gains	8.03
Discount	CGT discount amount (rate 50.00%)	0.00
Losses carried forward	Losses remaining to carry forward	154.67
<b>Ordinary Income</b>	Income (staking, rewards, airdrops)	<b>4.19</b>
<b>Funding Fee</b>	Net funding fee (perpetuals)	<b>0.27</b>
<b>Derivatives</b>	Net realized PnL (futures/perpetuals)	<b>-21.74</b>
<b>Forex</b>	Net FX result (fiat disposals)	<b>0.00</b>

## Capital Gains (CGT) - Summary of Disposals





Disposal date	Acquisition date	Asset	Nominal	Quote	Proceeds (AUD)	Cost base (AUD)	Sell fees (AUD)	Buy fees (AUD)	Gain or loss (AUD)
31.08.2025	31.08.2025	× XRP	18.000000	₿ USDT	76.71	61.26	0.08	0.02	15.35
01.09.2025	31.08.2025	× XRP	2.000000	₿ USDT	8.42	6.81	0.01	0.00	1.60
01.09.2025	31.08.2025	× XRP	20.000000	₿ USDT	84.24	86.02	0.10	0.02	-1.91
02.09.2025	02.09.2025	× XRP	1.800000	₿ USDT	7.80	7.79	0.01	0.01	-0.01
02.09.2025	02.09.2025	× XRP	1.200000	₿ USDT	5.20	5.20	0.01	0.00	0.00
03.09.2025	02.09.2025	× XRP	3.000000	₿ USDT	13.05	13.01	0.01	0.01	0.02
01.09.2025	31.08.2025	₿ ARB	9.900000	₿ USDT	7.42	7.65	0.01	0.01	-0.25
01.09.2025	01.09.2025	₿ ARB	18.700000	₿ USDT	14.01	14.05	0.01	0.01	-0.06
01.09.2025	01.09.2025	₿ ENA	8.160000	₿ USDT	7.81	7.85	0.01	0.01	-0.05
01.09.2025	01.09.2025	₿ ENA	0.120000	₿ USDT	0.11	0.12	0.00	0.00	0.00
02.09.2025	01.09.2025	₿ ALGO	37.000000	₿ USDT	13.24	12.83	0.01	0.01	0.39
02.09.2025	01.09.2025	₿ ALGO	1.000000	₿ USDT	0.36	0.35	0.00	0.00	0.01
02.09.2025	02.09.2025	₿ ALGO	23.000000	₿ USDT	8.21	8.22	0.01	0.01	-0.02
02.09.2025	02.09.2025	₿ ALGO	13.000000	₿ USDT	4.64	4.65	0.00	0.00	-0.01
22.10.2025	02.09.2025	₿ ALGO	1.000000	₿ USDT	0.28	0.36	0.00	0.00	-0.08
22.10.2025	15.09.2025	₿ ALGO	24.900001	₿ USDT	6.93	9.01	0.00	0.01	-2.08
03.09.2025	22.09.2022	₿ DOT	2.190000	₿ USDT	12.95	21.05	0.01	0.03	-8.15
11.11.2025	22.09.2022	₿ DOT	1.235150	€ EUR	5.84	11.87	0.05	0.02	-6.11
03.09.2025	01.09.2025	₿ TIA	3.280000	₿ USDT	8.18	7.89	0.01	0.01	0.28
03.09.2025	01.09.2025	₿ TIA	0.010000	₿ USDT	0.02	0.02	0.00	0.00	0.00
03.09.2025	03.09.2025	₿ TIA	3.460000	₿ USDT	8.63	8.63	0.01	0.01	-0.01
05.09.2025	04.09.2019	₿ THETA	100.000000	₿ USDT	12.28	140.62	0.31	0.20	-128.84
05.09.2025	31.08.2025	₿ OP	0.500000	₿ USDT	0.54	0.54	0.00	0.00	0.00
05.09.2025	31.08.2025	₿ OP	7.350000	₿ USDT	7.96	7.93	0.01	0.01	0.02
05.09.2025	31.08.2025	₿ OP	2.140000	₿ USDT	2.32	2.31	0.00	0.00	0.01
22.10.2025	31.08.2025	₿ OP	0.010000	₿ USDT	0.01	0.01	0.00	0.00	0.00
22.10.2025	15.09.2025	₿ OP	0.470000	₿ USDT	0.31	0.56	0.00	0.00	-0.25
22.10.2025	15.09.2025	₿ OP	6.970000	₿ USDT	4.58	8.26	0.00	0.01	-3.68
22.10.2025	15.09.2025	₿ OP	0.102440	₿ USDT	0.07	0.12	0.00	0.00	-0.05
24.10.2025	15.09.2025	₿ OP	0.017560	₿ USDT	0.01	0.02	0.00	0.00	-0.01
24.10.2025	23.10.2025	₿ OP	32.952440	₿ USDT	22.44	21.78	0.00	0.02	0.64
05.09.2025	29.11.2022	₿ ACH	361.000000	₿ USDT	10.70	5.09	0.01	0.00	5.59
22.10.2025	25.11.2022	₿ ONE	26.831000	₿ USDT	0.26	0.57	0.00	0.00	-0.30
22.10.2025	03.09.2025	₿ ONE	522.619044	₿ USDT	5.12	8.23	0.00	0.01	-3.11
22.10.2025	03.12.2021	₿ HBAR	90.658928	₿ USDT	23.50	43.58	0.00	0.56	-20.63
24.10.2025	19.06.2024	₿ BNB	0.000524	₿ USDT	0.91	0.47	0.00	0.35	0.09
30.10.2025	05.09.2022	₿ WILD	4.937000	₿ USDT	1.53	1.69	0.00	0.00	-0.16
30.10.2025	25.10.2025	₿ WILD	5.083000	₿ USDT	1.57	1.65	0.00	0.00	-0.08
30.10.2025	26.09.2022	₿ XDC	54.630000	₿ USDT	4.85	2.49	0.00	0.00	2.35
09.11.2025	30.10.2025	₿ BTC	0.000047	₿ USDT	7.59	7.68	0.01	0.01	-0.11
09.11.2025	25.10.2025	₿ SEI	12.960000	₿ USDT	3.70	3.91	0.00	0.00	-0.22
09.11.2025	16.10.2025	₿ SUI	1.075000	₿ USDT	3.59	4.57	0.00	0.04	-1.02
09.11.2025	19.10.2025	₿ SUI	0.000080	₿ USDT	0.00	0.00	0.00	0.00	0.00

Disposal date	Acquisition date	Asset	Nominal	Quote	Proceeds (AUD)	Cost base (AUD)	Sell fees (AUD)	Buy fees (AUD)	Gain or loss (AUD)
09.11.2025	25.10.2025	 SUI	2.440000	 USDT	8.15	9.45	0.01	0.01	-1.32
09.11.2025	25.10.2025	 SUI	0.274920	 USDT	0.92	1.06	0.00	0.00	-0.15
11.11.2025	11.11.2021	 SOL	0.022420	€ EUR	5.50	7.56	0.05	0.10	-2.21
11.11.2025	16.10.2025	× XRP	0.494100	€ EUR	1.83	1.91	0.02	0.01	-0.11
<b>Total</b>					<b>424.31</b>	<b>576.70</b>	<b>0.79</b>	<b>1.49</b>	<b>-154.67</b>





## Detailed breakdown per asset (CGT)

XRP									
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref	
Buy	31.08.2025	18.000000	USDT	2.221	39.978	1.53242409	61.26325	Item 18	
Buy fee					0.011746	1.53242409	0.018	Item 18	
Sell	31.08.2025	18.000000	USDT	2.8091	50.05638	1.53242409	76.707602	Item 18	
Sell fee					0.050564	1.53242409	0.077485	Item 18	
<b>Gain / Loss (taxable disposal)</b>							<b>15.35</b>	Item 18	
Buy	31.08.2025	2.000000	USDT	2.221	4.442	1.53242409	6.807028	Item 18	
Buy fee					0.001305	1.53242409	0.002	Item 18	
Sell	01.09.2025	2.000000	USDT	2.7731	5.517583	1.5266752	8.423557	Item 18	
Sell fee					0.006807	1.5266752	0.010392	Item 18	
<b>Gain / Loss (taxable disposal)</b>							<b>1.60</b>	Item 18	
Buy	31.08.2025	20.000000	USDT	2.8067	56.134	1.53242409	86.021094	Item 18	
Buy fee					0.013051	1.53242409	0.02	Item 18	
Sell	01.09.2025	20.000000	USDT	2.7731	55.17583	1.5266752	84.235571	Item 18	
Sell fee					0.068067	1.5266752	0.103916	Item 18	
<b>Gain / Loss (taxable disposal)</b>							<b>-1.91</b>	Item 18	
Buy	02.09.2025	1.800000	USDT	2.8172	5.07096	1.53675082	7.792802	Item 18	
Buy fee					0.0033	1.53675082	0.005071	Item 18	
Sell	02.09.2025	1.800000	USDT	2.8196	5.07528	1.53675082	7.799441	Item 18	
Sell fee					0.005075	1.53675082	0.007799	Item 18	
<b>Gain / Loss (taxable disposal)</b>							<b>-0.00623</b>	Item 18	
Buy	02.09.2025	1.200000	USDT	2.8172	3.38064	1.53675082	5.195201	Item 18	
Buy fee					0.0022	1.53675082	0.003381	Item 18	
Sell	02.09.2025	1.200000	USDT	2.8196	3.38352	1.53675082	5.199627	Item 18	
Sell fee					0.003384	1.53675082	0.0052	Item 18	
<b>Gain / Loss (taxable disposal)</b>							<b>-0.00415</b>	Item 18	
Buy	02.09.2025	3.000000	USDT	2.8222	8.4666	1.53675082	13.011054	Item 18	
Buy fee					0.005509	1.53675082	0.008467	Item 18	
Sell	03.09.2025	3.000000	USDT	2.8439	8.5317	1.52947739	13.049042	Item 18	
Sell fee					0.008532	1.52947739	0.013049	Item 18	
<b>Gain / Loss (taxable disposal)</b>							<b>0.01647</b>	Item 18	
<b>Realized Gains and Losses (G&amp;V):</b>							<b>15.05</b>		
<b>of which taxable:</b>							<b>15.05</b>		

 ARB

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	31.08.2025	9.900000	 USDT	0.5045	4.99455	1.53242409	7.653769	Item 18
Buy fee					0.004687	1.53242409	0.007183	Item 18
Sell	01.09.2025	9.900000	 USDT	0.4909	4.85991	1.5266752	7.419504	Item 18
Sell fee					0.00486	1.5266752	0.00742	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.25</b>	Item 18
Buy	01.09.2025	18.700000	 USDT	0.4921	9.20227	1.5266752	14.048877	Item 18
Buy fee					0.008887	1.5266752	0.013568	Item 18
Sell	01.09.2025	18.700000	 USDT	0.4909	9.17983	1.5266752	14.014619	Item 18
Sell fee					0.00918	1.5266752	0.014015	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.06184</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-0.31</b>	
of which taxable:							<b>-0.31</b>	

 ENA

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	01.09.2025	8.160000	 USDT	0.63	5.1408	1.5266752	7.848332	Item 18
Buy fee					0.005033	1.5266752	0.007685	Item 18
Sell	01.09.2025	8.160000	 USDT	0.6269	5.115504	1.5266752	7.809713	Item 18
Sell fee					0.005116	1.5266752	0.00781	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.05411</b>	Item 18
Buy	01.09.2025	0.120000	 USDT	0.63	0.0756	1.5266752	0.115417	Item 18
Buy fee					0.000074	1.5266752	0.000113	Item 18
Sell	01.09.2025	0.120000	 USDT	0.6269	0.075228	1.5266752	0.114849	Item 18
Sell fee					0.000075	1.5266752	0.000115	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.00080</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-0.05491</b>	
of which taxable:							<b>-0.05491</b>	

ALGO								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	01.09.2025	37.000000	₿ USDT	0.2271	8.4027	1.5266752	12.828194	Item 18
Buy fee					0.005504	1.5266752	0.008403	Item 18
Sell	02.09.2025	37.000000	₿ USDT	0.2329	8.6173	1.53675082	13.242643	Item 18
Sell fee					0.008617	1.53675082	0.013243	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>0.39</b>	Item 18
Buy	01.09.2025	1.000000	₿ USDT	0.2271	0.2271	1.5266752	0.346708	Item 18
Buy fee					0.000149	1.5266752	0.000227	Item 18
Sell	02.09.2025	1.000000	₿ USDT	0.2324	0.2324	1.53675082	0.357141	Item 18
Sell fee					0.000232	1.53675082	0.000357	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>0.00985</b>	Item 18
Buy	02.09.2025	23.000000	₿ USDT	0.2326	5.3498	1.53675082	8.22131	Item 18
Buy fee					0.003481	1.53675082	0.00535	Item 18
Sell	02.09.2025	23.000000	₿ USDT	0.2324	5.3452	1.53675082	8.21424	Item 18
Sell fee					0.005345	1.53675082	0.008214	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.02063</b>	Item 18
Buy	02.09.2025	13.000000	₿ USDT	0.2326	3.0238	1.53675082	4.646827	Item 18
Buy fee					0.001968	1.53675082	0.003024	Item 18
Sell	02.09.2025	13.000000	₿ USDT	0.2324	3.0212	1.53675082	4.642832	Item 18
Sell fee					0.003021	1.53675082	0.004643	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.01166</b>	Item 18
Buy	02.09.2025	1.000000	₿ USDT	0.2326	0.2326	1.53675082	0.357448	Item 18
Buy fee					0.000151	1.53675082	0.000233	Item 18
Sell	22.10.2025	1.000000	₿ USDT	0.18065	0.18065	1.5417278	0.278513	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.07917</b>	Item 18
Buy	15.09.2025	24.900001	₿ USDT	0.241	6.0009	1.50084991	9.006451	Item 18
Buy fee					0.003998	1.50084991	0.006001	Item 18
Sell	22.10.2025	24.900001	₿ USDT	0.18065	4.498185	1.5417278	6.934977	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-2.08</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-1.79</b>	
<b>of which taxable:</b>							<b>-1.79</b>	

DOT								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	22.09.2022	2.190000	₿ USDT	6.402121	14.020645	1.50141643	21.050827	Item 18
Buy fee					0.01821	1.50141643	0.02734	Item 18
Sell	03.09.2025	2.190000	₿ USDT	3.865	8.46435	1.52947739	12.946032	Item 18
Sell fee					0.008464	1.52947739	0.012946	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-8.15</b>	Item 18
Buy	22.09.2022	1.235150	₿ USDT	6.402121	7.907578	1.50141643	11.872567	Item 18
Buy fee					0.01027	1.50141643	0.01542	Item 18
Sell	11.11.2025	1.235150	€ EUR	2.663645	3.29	1.7738	5.835802	Item 18
Sell fee					0.03	1.7738	0.053214	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-6.11</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-14.25</b>	
<b>of which taxable:</b>							<b>-14.25</b>	

TIA								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	01.09.2025	3.280000	₿ USDT	1.575	5.166	1.5266752	7.886804	Item 18
Buy fee					0.003384	1.5266752	0.005166	Item 18
Sell	03.09.2025	3.280000	₿ USDT	1.63	5.3464	1.52947739	8.177198	Item 18
Sell fee					0.005346	1.52947739	0.008177	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>0.28</b>	Item 18
Buy	01.09.2025	0.010000	₿ USDT	1.575	0.01575	1.5266752	0.024045	Item 18
Buy fee					0.00001	1.5266752	0.000016	Item 18
Sell	03.09.2025	0.010000	₿ USDT	1.631	0.01631	1.52947739	0.024946	Item 18
Sell fee					0.000016	1.52947739	0.000025	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>0.00086</b>	Item 18
Buy	03.09.2025	3.460000	₿ USDT	1.631	5.64326	1.52947739	8.631239	Item 18
Buy fee					0.00369	1.52947739	0.005643	Item 18
Sell	03.09.2025	3.460000	₿ USDT	1.631	5.64326	1.52947739	8.631239	Item 18
Sell fee					0.005643	1.52947739	0.008631	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.01427</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>0.26</b>	
of which taxable:							<b>0.26</b>	

THETA								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	04.09.2019	100.000000	₿ USDT	0.791	79.10	1.77775636	140.620528	Item 18
Buy fee					0.112501	1.77775636	0.20	Item 18
Sell	05.09.2025	100.000000	₿ USDT	0.786	8.04102	1.52774216	12.284605	Item 18
Sell fee					0.20	1.52774216	0.305548	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-128.84</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-128.84</b>	
of which taxable:							<b>-128.84</b>	

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	31.08.2025	0.500000	₿ USDT	0.7039	0.35195	1.53242409	0.539337	Item 18
Buy fee					0.000331	1.53242409	0.000507	Item 18
Sell	05.09.2025	0.500000	₿ USDT	0.7092	0.3546	1.52774216	0.541737	Item 18
Sell fee					0.000355	1.52774216	0.000542	Item 18
<b>Gain / Loss (taxable disposal)</b>							0.00135	Item 18
Buy	31.08.2025	7.350000	₿ USDT	0.7039	5.173665	1.53242409	7.928249	Item 18
Buy fee					0.004864	1.53242409	0.007454	Item 18
Sell	05.09.2025	7.350000	₿ USDT	0.7092	5.21262	1.52774216	7.963539	Item 18
Sell fee					0.005213	1.52774216	0.007964	Item 18
<b>Gain / Loss (taxable disposal)</b>							0.01987	Item 18
Buy	31.08.2025	2.140000	₿ USDT	0.7039	1.506346	1.53242409	2.308361	Item 18
Buy fee					0.001416	1.53242409	0.00217	Item 18
Sell	05.09.2025	2.140000	₿ USDT	0.7092	1.517688	1.52774216	2.318636	Item 18
Sell fee					0.001518	1.52774216	0.002319	Item 18
<b>Gain / Loss (taxable disposal)</b>							0.00579	Item 18
Buy	31.08.2025	0.010000	₿ USDT	0.7039	0.007039	1.53242409	0.010787	Item 18
Buy fee					0.000007	1.53242409	0.00001	Item 18
Sell	22.10.2025	0.010000	₿ USDT	0.42665	0.004266	1.5417278	0.006578	Item 18
<b>Gain / Loss (taxable disposal)</b>							-0.00422	Item 18
Buy	15.09.2025	0.470000	₿ USDT	0.7892	0.370924	1.50084991	0.556701	Item 18
Buy fee					0.000247	1.50084991	0.000371	Item 18
Sell	22.10.2025	0.470000	₿ USDT	0.42665	0.200525	1.5417278	0.309156	Item 18
<b>Gain / Loss (taxable disposal)</b>							-0.25	Item 18
Buy	15.09.2025	6.970000	₿ USDT	0.7892	5.500724	1.50084991	8.255761	Item 18
Buy fee					0.003665	1.50084991	0.005501	Item 18
Sell	22.10.2025	6.970000	₿ USDT	0.42665	2.97375	1.5417278	4.584714	Item 18
<b>Gain / Loss (taxable disposal)</b>							-3.68	Item 18
Buy	15.09.2025	0.102440	₿ USDT	0.7892	0.080846	1.50084991	0.121337	Item 18
Buy fee					0.000054	1.50084991	0.000081	Item 18
Sell	22.10.2025	0.102440	₿ USDT	0.42665	0.043706	1.5417278	0.067383	Item 18
<b>Gain / Loss (taxable disposal)</b>							-0.05404	Item 18
Buy	15.09.2025	0.017560	₿ USDT	0.7892	0.013858	1.50084991	0.020799	Item 18
Buy fee					0.000009	1.50084991	0.000014	Item 18
Sell	24.10.2025	0.017560	₿ USDT	0.4427	0.007774	1.53823631	0.011958	Item 18
Sell fee					0.00	1.53823631	0.00	Item 18
<b>Gain / Loss (taxable disposal)</b>							-0.00886	Item 18
Buy	23.10.2025	32.952440	₿ USDT	0.4299	14.166254	1.53756577	21.781547	Item 18
Buy fee					0.014053	1.53756577	0.021607	Item 18
Sell	24.10.2025	32.952440	₿ USDT	0.4427	14.588045	1.53823631	22.439861	Item 18
Sell fee					0.00001	1.53823631	0.000015	Item 18
<b>Gain / Loss (taxable disposal)</b>							0.64	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-3.33</b>	
<b>of which taxable:</b>							<b>-3.33</b>	

### ACH

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	29.11.2022	361.000000	₿ USDT	0.00949	3.42589	1.48697665	5.094218	Item 18
Buy fee					0.002304	1.48697665	0.003426	Item 18
Sell	05.09.2025	361.000000	₿ USDT	0.0194	7.0034	1.52774216	10.699389	Item 18
Sell fee					0.007003	1.52774216	0.010699	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>5.59</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>5.59</b>	
of which taxable:							<b>5.59</b>	

### ONE

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	25.11.2022	26.831000	₿ USDT	0.0142	0.381	1.48472289	0.56568	Item 18
Buy fee					0.000513	1.48472289	0.000762	Item 18
Sell	22.10.2025	26.831000	₿ USDT	0.00636	0.170645	1.5417278	0.263088	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.30</b>	Item 18
Buy	03.09.2025	522.619044	₿ USDT	0.0103	5.382976	1.52947739	8.23314	Item 18
Buy fee					0.003519	1.52947739	0.005383	Item 18
Sell	22.10.2025	522.619044	₿ USDT	0.00636	3.323857	1.5417278	5.124483	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-3.11</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-3.42</b>	
of which taxable:							<b>-3.42</b>	

### HBAR

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	03.12.2021	90.658928	€ EUR	0.300459	27.239314	1.5999	43.580178	Item 18
Buy fee					0.347462	1.5999	0.555904	Item 18
Sell	22.10.2025	90.658928	₿ USDT	0.16815	15.244299	1.5417278	23.502559	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-20.63</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-20.63</b>	
of which taxable:							<b>-20.63</b>	

### BNB

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	19.06.2024	0.000524	₿ USDT	600.222451	0.314418	1.50013955	0.471671	Item 18
Buy fee					0.233351	1.50013955	0.350059	Item 18
Sell	24.10.2025	0.000524	₿ USDT	1'128.41	0.591101	1.53823631	0.909254	Item 18
Sell fee					0.00001	1.53823631	0.000015	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>0.08751</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>0.08751</b>	
of which taxable:							<b>0.08751</b>	

WILD								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	05.09.2022	4.937000	₿ USDT	0.2324	1.147359	1.4733871	1.690504	Item 18
Buy fee					0.001557	1.4733871	0.002295	Item 18
Sell	30.10.2025	4.937000	₿ USDT	0.2025	0.999743	1.53004329	1.529649	Item 18
Sell fee					0.001	1.53004329	0.00153	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.16</b>	Item 18
Buy	25.10.2025	5.083000	₿ USDT	0.2111	1.073021	1.53823631	1.65056	Item 18
Buy fee					0.000923	1.53823631	0.00142	Item 18
Sell	30.10.2025	5.083000	₿ USDT	0.2025	1.029307	1.53004329	1.574885	Item 18
Sell fee					0.001029	1.53004329	0.001575	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.07867</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-0.24</b>	
of which taxable:							<b>-0.24</b>	

XDC								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	26.09.2022	54.630000	₿ USDT	0.029623	1.618304	1.5403276	2.492719	Item 18
Sell	30.10.2025	54.630000	₿ USDT	0.05802	3.169633	1.53004329	4.849675	Item 18
Sell fee					0.00317	1.53004329	0.00485	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>2.35</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>2.35</b>	
of which taxable:							<b>2.35</b>	

BTC								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	30.10.2025	0.000047	₿ USDT	106'845.10	5.02172	1.53004329	7.683449	Item 18
Buy fee					0.00516	1.53004329	0.007895	Item 18
Sell	09.11.2025	0.000047	₿ USDT	104'636.80	4.91793	1.54294611	7.5881	Item 18
Sell fee					0.004918	1.54294611	0.007588	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.11</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-0.11</b>	
of which taxable:							<b>-0.11</b>	

SEI								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	25.10.2025	12.960000	₿ USDT	0.1963	2.544048	1.53823631	3.913347	Item 18
Buy fee					0.002189	1.53823631	0.003367	Item 18
Sell	09.11.2025	12.960000	₿ USDT	0.1849	2.396304	1.54294611	3.697368	Item 18
Sell fee					0.002396	1.54294611	0.003697	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.22</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-0.22</b>	
of which taxable:							<b>-0.22</b>	

SUI								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	16.10.2025	1.075000	₿ USDT	2.76307	2.9703	1.53884454	4.57083	Item 18
Buy fee					0.025475	1.53884454	0.039202	Item 18
Sell	09.11.2025	1.075000	₿ USDT	2.1641	2.326407	1.54294611	3.589521	Item 18
Sell fee					0.002326	1.54294611	0.00359	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-1.02</b>	Item 18
Buy	19.10.2025	0.000080	₿ USDT	3.901596	0.000312	1.54053591	0.000312	Item 18
Buy fee					0.000001	1.54053591	0.000001	Item 18
Sell	09.11.2025	0.000080	₿ USDT	2.1641	0.000173	1.54294611	0.000267	Item 18
Sell fee					0.00	1.54294611	0.00	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.00005</b>	Item 18
Buy	25.10.2025	2.440000	₿ USDT	2.5169	6.141236	1.53823631	9.446672	Item 18
Buy fee					0.006357	1.53823631	0.009778	Item 18
Sell	09.11.2025	2.440000	₿ USDT	2.1641	5.280404	1.54294611	8.147379	Item 18
Sell fee					0.00528	1.54294611	0.008147	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-1.32</b>	Item 18
Buy	25.10.2025	0.274920	₿ USDT	2.5169	0.691946	1.53823631	1.064377	Item 18
Buy fee					0.000716	1.53823631	0.001102	Item 18
Sell	09.11.2025	0.274920	₿ USDT	2.1641	0.594954	1.54294611	0.917983	Item 18
Sell fee					0.000595	1.54294611	0.000918	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.15</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-2.49</b>	
<b>of which taxable:</b>							<b>-2.49</b>	

SOL								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	11.11.2021	0.022420	€ EUR	214.768527	4.81511	1.5699	7.559242	Item 18
Buy fee					0.062595	1.5699	0.098268	Item 18
Sell	11.11.2025	0.022420	€ EUR	138.269402	3.10	1.7738	5.49878	Item 18
Sell fee					0.03	1.7738	0.053214	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-2.21</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-2.21</b>	
<b>of which taxable:</b>							<b>-2.21</b>	

XRP								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	16.10.2025	0.494100	CHF	2.003643	0.99	1.92711245	1.907841	Item 18
Buy fee					0.005189	1.92711245	0.01	Item 18
Sell	11.11.2025	0.494100	€ EUR	2.084598	1.03	1.7738	1.827014	Item 18
Sell fee					0.01	1.7738	0.017738	Item 18
<b>Gain / Loss (taxable disposal)</b>							<b>-0.11</b>	Item 18
<b>Realized Gains and Losses (G&amp;V):</b>							<b>-0.11</b>	
<b>of which taxable:</b>							<b>-0.11</b>	

## Derivatives (Futures/Perpetuals) - Close (realized results)

Date	Coin/Token	Nominal	Quote	Open Trade	Close Trade	Fee	Realized PnL	FX	Open Trade (AUD)	Close Trade (AUD)	Fee (AUD)	Realized PnL (AUD)	
15.09.2025	LINK	-1.8100	USDT	42.56	43.78	0.02	1.22	1.5008	63.90	65.71	0.03	1.80	Item 24
15.09.2025	LINK	0.9100	USDT	-22.01	-21.99	0.01	0.02	1.5008	-33.02	-33.00	0.02	0.01	Item 24
21.11.2025	OP	-98.9000	USDT	43.76	29.27	0.00	-14.49	1.5515	67.90	45.42	0.00	-22.48	Item 24
23.11.2025	QNT	0.5000	USDT	-39.01	-39.03	0.02	-0.03	1.5515	-60.49	-60.56	0.03	-0.08	Item 24
23.11.2025	QNT	-0.5000	USDT	39.03	39.03	0.02	0.00	1.5515	60.59	60.55	0.03	-0.04	Item 24
23.11.2025	IMX	-73.0000	USDT	0.00	22.87	0.00	22.87	1.5515	35.49	35.48	0.01	-0.01	Item 24
23.11.2025	QNT	-0.4000	USDT	31.34	31.20	0.01	-0.13	1.5515	48.63	48.41	0.01	-0.21	Item 24
23.11.2025	QNT	-0.4000	USDT	31.24	31.20	0.01	-0.03	1.5515	48.47	48.41	0.01	-0.06	Item 24
23.11.2025	QNT	-0.2000	USDT	0.00	15.60	0.00	15.60	1.5515	24.21	24.21	0.00	0.00	Item 24
27.11.2025	IMX	73.0000	USDT	-22.87	-23.58	0.01	-0.71	1.5323	-35.03	-36.13	0.02	-1.10	Item 24
<b>Total derivatives (AUD)</b>									<b>220.51</b>	<b>198.50</b>	<b>0.16</b>	<b>-22.01</b>	

## Funding Fees (separat ausgewiesen)

Datum	Coin/Token	Quote	Nominal	Preis	Gesamt	Exchangerate ECB/EZB	Total (AUD)	Verweis
31.12.2025	ACH	USDT	0.000067	0.00	-0.000067	1.496255	-0.000101	Item 24
31.12.2025	ACH	USDT	0.003985	0.00	0.003985	1.496255	0.005963	Item 24
31.12.2025	ACH	USDT	0.001639	0.00	-0.001639	1.496255	-0.002453	Item 24
30.12.2025	ACH	USDT	0.001555	0.00	-0.001555	1.492132	-0.002320	Item 24
30.12.2025	ACH	USDT	0.000128	0.00	-0.000128	1.492132	-0.000191	Item 24
30.12.2025	ACH	USDT	0.001189	0.00	-0.001189	1.492132	-0.001774	Item 24
29.12.2025	ACH	USDT	0.001698	0.00	-0.001698	1.494391	-0.002538	Item 24
29.12.2025	ACH	USDT	0.001721	0.00	-0.001721	1.494391	-0.002571	Item 24
29.12.2025	ACH	USDT	0.001668	0.00	-0.001668	1.494391	-0.002492	Item 24
28.12.2025	ACH	USDT	0.000806	0.00	-0.000806	1.492068	-0.001202	Item 24
28.12.2025	ACH	USDT	0.001571	0.00	-0.001571	1.492068	-0.002344	Item 24
28.12.2025	ACH	USDT	0.001708	0.00	-0.001708	1.492068	-0.002549	Item 24
27.12.2025	ACH	USDT	0.001325	0.00	-0.001325	1.492068	-0.001976	Item 24
27.12.2025	ACH	USDT	0.001718	0.00	-0.001718	1.492068	-0.002563	Item 24
27.12.2025	ACH	USDT	0.000863	0.00	-0.000863	1.492068	-0.001287	Item 24
26.12.2025	ACH	USDT	0.001393	0.00	0.001393	1.492068	0.002079	Item 24
26.12.2025	ACH	USDT	0.001987	0.00	0.001987	1.492068	0.002965	Item 24
26.12.2025	ACH	USDT	0.001916	0.00	0.001916	1.492068	0.002859	Item 24
25.12.2025	ACH	USDT	0.000529	0.00	-0.000529	1.492068	-0.000789	Item 24
25.12.2025	ACH	USDT	0.001667	0.00	-0.001667	1.492068	-0.002487	Item 24
25.12.2025	ACH	USDT	0.001230	0.00	0.00123	1.492068	0.001835	Item 24
24.12.2025	ACH	USDT	0.000988	0.00	0.000988	1.492068	0.001474	Item 24
24.12.2025	ACH	USDT	0.000980	0.00	-0.00098	1.492068	-0.001462	Item 24
24.12.2025	ACH	USDT	0.000686	0.00	-0.000686	1.492068	-0.001024	Item 24
23.12.2025	ACH	USDT	0.004027	0.00	0.004027	1.493891	0.006015	Item 24
23.12.2025	ACH	USDT	0.004486	0.00	0.004486	1.493891	0.006701	Item 24
23.12.2025	ACH	USDT	0.005231	0.00	0.005231	1.493891	0.007814	Item 24
22.12.2025	ACH	USDT	0.002447	0.00	0.002447	1.504215	0.003681	Item 24
22.12.2025	ACH	USDT	0.000802	0.00	-0.000802	1.504215	-0.001206	Item 24
22.12.2025	ACH	USDT	0.000417	0.00	-0.000417	1.504215	-0.000627	Item 24
21.12.2025	ACH	USDT	0.003769	0.00	0.003769	1.5146	0.005708	Item 24
21.12.2025	ACH	USDT	0.003668	0.00	0.003668	1.5146	0.005556	Item 24
21.12.2025	ACH	USDT	0.003842	0.00	0.003842	1.5146	0.005819	Item 24
20.12.2025	ACH	USDT	0.004756	0.00	0.004756	1.5146	0.007203	Item 24
20.12.2025	ACH	USDT	0.003814	0.00	0.003814	1.5146	0.005777	Item 24
20.12.2025	ACH	USDT	0.004872	0.00	0.004872	1.5146	0.007379	Item 24
19.12.2025	ACH	USDT	0.003198	0.00	0.003198	1.5146	0.004843	Item 24
19.12.2025	ACH	USDT	0.003722	0.00	0.003722	1.5146	0.005637	Item 24
19.12.2025	ACH	USDT	0.002826	0.00	0.002826	1.5146	0.004280	Item 24
18.12.2025	ACH	USDT	0.002829	0.00	0.002829	1.513269	0.004281	Item 24
<b>Summe Funding Fees (AUD)</b>							<b>0.265317</b>	



























Further 198 rows, see CSV analysis (supporting document).

## Ordinary income (e.g. staking) - Item 24 (excerpt)

Date	Coin/Token	Quote	Quantity	Price	Total	FX	Total (AUD)	
14.12.2025	SOL	USDT	0.000012	131.36	0.001603	1.499787	0.00	Item 24
14.12.2025	TRX	USDT	0.00593	0.233626	0.001385	1.499787	0.00	Item 24
07.12.2025	SOL	USDT	0.000013	132.31	0.001744	1.506741	0.00	Item 24
07.12.2025	TRX	USDT	0.00631	0.286984	0.001811	1.506741	0.00	Item 24
07.12.2025	SUI	USDT	0.0004	1.575	0.00063	1.506741	0.00	Item 24
30.11.2025	SOL	USDT	0.000012	134.73	0.001572	1.532163	0.00	Item 24
30.11.2025	TRX	USDT	0.006306	0.281236	0.001774	1.532163	0.00	Item 24
30.11.2025	SUI	USDT	0.00042	1.4985	0.000629	1.532163	0.00	Item 24
23.11.2025	SOL	USDT	0.000011	129.145	0.001418	1.551476	0.00	Item 24
23.11.2025	TRX	USDT	0.006355	0.274476	0.001744	1.551476	0.00	Item 24
23.11.2025	SUI	USDT	0.00041	1.3563	0.000556	1.551476	0.00	Item 24
16.11.2025	SOL	USDT	0.000013	138.675	0.001768	1.532194	0.00	Item 24
16.11.2025	TRX	USDT	0.006404	0.293336	0.001879	1.532194	0.00	Item 24
16.11.2025	SUI	USDT	0.0004	1.7225	0.000689	1.532194	0.00	Item 24
09.11.2025	SOL	USDT	0.000013	161.295	0.002088	1.542946	0.00	Item 24
09.11.2025	TRX	USDT	0.00	0.291061	0.00	1.542946	0.00	Item 24
09.11.2025	DOT	USDT	0.001504	3.23915	0.004872	1.542946	0.01	Item 24
09.11.2025	SOL	USDT	0.00	161.295	0.00	1.542946	0.00	Item 24
09.11.2025	TRX	USDT	0.006505	0.291061	0.001893	1.542946	0.00	Item 24
09.11.2025	SUI	USDT	0.0004	2.1326	0.000853	1.542946	0.00	Item 24
02.11.2025	SOL	USDT	0.000013	187.15	0.002445	1.529514	0.00	Item 24
02.11.2025	TRX	USDT	0.00	0.2978	0.00	1.529514	0.00	Item 24
02.11.2025	DOT	USDT	0.001491	2.9738	0.004434	1.529514	0.01	Item 24
02.11.2025	SOL	USDT	0.00	187.15	0.00	1.529514	0.00	Item 24
02.11.2025	TRX	USDT	0.006518	0.2978	0.001941	1.529514	0.00	Item 24
02.11.2025	SUI	USDT	0.00041	2.36605	0.00097	1.529514	0.00	Item 24
26.10.2025	SOL	USDT	0.000013	196.93	0.002567	1.538236	0.00	Item 24
26.10.2025	TRX	USDT	0.00	0.298736	0.00	1.538236	0.00	Item 24
26.10.2025	DOT	USDT	0.001535	3.14055	0.00482	1.538236	0.01	Item 24
26.10.2025	SOL	USDT	0.00	196.93	0.00	1.538236	0.00	Item 24
26.10.2025	TRX	USDT	0.006428	0.298736	0.00192	1.538236	0.00	Item 24
26.10.2025	SUI	USDT	0.0004	2.6052	0.001042	1.538236	0.00	Item 24
19.10.2025	SUI	USDT	0.00008	2.5412	0.000203	1.540536	0.00	Item 24
19.10.2025	SOL	USDT	0.00	187.46	0.000083	1.540536	0.00	Item 24
19.10.2025	TRX	USDT	0.001166	0.316666	0.000369	1.540536	0.00	Item 24
19.10.2025	DOT	USDT	0.000664	2.9713	0.001972	1.540536	0.00	Item 24
19.10.2025	SOL	USDT	0.000003	187.46	0.000495	1.540536	0.00	Item 24
19.10.2025	ETH	USDT	0.00	3'937.22	0.00058	1.540536	0.00	Item 24
19.10.2025	TRX	USDT	0.000196	0.316666	0.000062	1.540536	0.00	Item 24
08.02.2025	SOLO	USD	7.928542	0.3246	2.573605	1.592464	4.10	Item 24
<b>Total income (Item 24)</b>							<b>4.19</b>	

Further 7 rows, see CSV analysis (supporting document).

## Margin Interest Expense (excerpt)

Date	Exchange	Coin/Token	Quote	Amount	FX	Total (AUD)
23.10.2025	binance_margin	 USDT	 USDT	-0.000153	1.53756577	0.00
23.10.2025	binance_margin	 USDT	 USDT	-0.000153	1.53756577	0.00
23.10.2025	binance_margin	 USDT	 USDT	-0.000153	1.53756577	0.00
23.10.2025	binance_margin	 USDT	 USDT	-0.000161	1.53756577	0.00
23.10.2025	binance_margin	 USDT	 USDT	-0.000162	1.53756577	0.00
23.10.2025	binance_margin	 USDT	 USDT	-0.000158	1.53756577	0.00
23.10.2025	binance_margin	 USDT	 USDT	-0.000153	1.53756577	0.00
23.10.2025	binance_margin	 USDT	 USDT	-0.000153	1.53756577	0.00
22.10.2025	binance_margin	 USDT	 USDT	-0.000158	1.5417278	0.00
22.10.2025	binance_margin	 USDT	 USDT	-0.000158	1.5417278	0.00
22.10.2025	binance_margin	 USDT	 USDT	-0.000158	1.5417278	0.00
22.10.2025	binance_margin	 USDT	 USDT	-0.000158	1.5417278	0.00
22.10.2025	binance_margin	 USDT	 USDT	-0.000158	1.5417278	0.00
<b>Total Margin Interest (AUD)</b>						<b>0.00</b>

## **Legal Notices and Disclaimer**

### **1. Purpose and Scope**

This report is prepared for the use of individuals who are tax residents holding cryptocurrency and other digital assets as personal (non-business) investments. The information contained herein is provided for informational purposes only and does not constitute legal or tax advice. It does not replace individual advice from a qualified tax professional or attorney.

### **2. Data Sources and Price Provenance**

Prices and exchange rates used in this report are sourced from industry-standard providers (including CoinGecko and cryptocurrency exchange APIs) and the European Central Bank (ECB) reference rate system. CoinTaxReporting considers these sources reliable but does not independently verify their accuracy or completeness. No liability is accepted for errors or omissions in prices derived from these sources. In case of discrepancy, the official statements from the relevant trading platform take precedence.

### **3. Legal Basis and Regulatory Changes**

The tax treatment presented in this report is based on applicable tax legislation, case law, and administrative guidance in effect at the time of preparation. Tax laws and their interpretation by tax authorities are subject to change and may affect the tax treatment of cryptocurrency transactions retroactively or prospectively. CoinTaxReporting assumes no obligation to update this report following any change in law or guidance.

### **4. Transfers Between Wallets and Exchanges**

Transfers between wallets and exchange accounts held by the same beneficial owner are assumed to be tax-neutral internal transfers (not disposals). Transfers to a different beneficial owner (e.g. gifts, sales off-exchange) may constitute taxable events. Please consult a tax advisor to assess the tax treatment of any such transfers.

### **5. Foreign Currency Conversion**

Amounts denominated in foreign currencies have been converted using the ECB reference rate at the time of each transaction. For currencies not covered by the ECB system (e.g. certain stablecoins or non-ECB fiat currencies), rates from cryptocurrency exchange APIs have been used as approximations. Foreign currency gains may be separately taxable; a separate itemisation is not possible in all cases.

### **6. Calculation Method (FIFO)**

Gains and losses on cryptocurrency disposals are calculated using the **First In, First Out (FIFO)** method. The use of this method may produce results that differ from other permitted cost-basis methods. Please consult your tax advisor to determine whether the FIFO method is appropriate for your individual tax situation.

### **7. Staking, Mining, Airdrops and Other Income**

Income from staking, mining, airdrops, lending interest, and similar activities is reported as ordinary income at the fair market value at the time of receipt. The tax classification of such income (e.g. ordinary income vs. capital gain, personal vs. business activity) must be assessed individually and may vary by jurisdiction. Airdrops are valued at market price on the date received.

### **8. DeFi, Liquidity Mining and NFTs**

The tax treatment of DeFi protocols, liquidity mining, yield farming, and NFT transactions can be complex and may deviate from standard cryptocurrency treatment. In particular, deposits and withdrawals from liquidity pools may constitute taxable disposals. NFT transactions are generally treated analogously to cryptocurrency disposals. We recommend that these transactions be reviewed individually by a tax professional familiar with digital asset taxation.

### **9. Loss Offsetting**

Losses from cryptocurrency transactions may only be offset against gains of the same type within the same tax year, subject to applicable jurisdiction rules. Loss carryforward and cross-account netting rules vary by jurisdiction. Please consult your tax advisor regarding the specific rules applicable to your situation.

### **10. Margin Trading, Futures and Derivatives**

Gains and losses from margin trading, futures, perpetuals, and options may be subject to different tax treatment compared to spot transactions. Consult a qualified tax advisor regarding the specific rules applicable to derivative instruments in your jurisdiction.

### **11. Completeness of Data**

This report is based solely on the transaction data imported into CoinTaxReporting. Transactions that were not imported, or that could not be captured due to API limitations, are not reflected. It is the taxpayer's responsibility to verify the completeness of imported data by cross-referencing the official statements of

each relevant trading platform.

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### **Note: Missing Market Prices (Non-Priceable Tokens)**

For cryptocurrencies where no reliable market price could be determined at the time of receipt (e.g. exotic, delisted or thinly traded tokens), the income value is set to 0 and the cost basis is set to 0. As a result, upon a later disposal the entire proceeds will be reported as taxable gain. Affected positions are flagged in the report with the indicator *noPriceAvailable*. You can manually enter the correct price in the “**Work Transactions**” view; the corrected value will be taken into account when the report is next generated. We recommend reviewing such positions with your tax advisor and documenting the market price using official sources or exchange statements.