

Cryptocurrency Capital Gains Tax Report

SARS Audit Report

Generated: 16 February 2026

Executive Summary

Total Capital Gains:	R 996 375,00
Total Capital Losses:	R 628 250,28
Net Capital Gain:	R 368 124,72
Taxable Capital Gain (40% inclusion):	R 131 249,89
Total Proceeds:	R 1 926 771,40
Total Cost Base (FIFO):	R 1 558 646,68
Transactions Processed:	26

Applied Filters: Asset: BTC, Type: SELL
Method: First-In-First-Out (FIFO)
Inclusion Rate: 40% for individuals (as per SARS requirements)

SARS Compliance Information

This report has been prepared in accordance with South African Revenue Service (SARS) guidelines for cryptocurrency taxation:

- **Tax Year:** March 1 to February 28/29 of the following year
- **CGT Inclusion Rate:** 40% for individuals
- **Valuation Method:** FIFO (First-In-First-Out)
- **Annual Exclusion:** R40,000 per year (not applied in calculations - to be claimed on ITR12)

Transaction Details

Chronological listing of all cryptocurrency transactions with FIFO-based capital gains calculations

DATE	TYPE	CURRENCY	AMOUNT	PROCEEDS	COST BASE	GAIN/LOSS	TAX YEAR
5 January 2024 at 00:00	SELL	BTC	-	R 250 000,00	R 20 200,00	R 229 800,00	2023/2024
FIFO Lots Consumed:							
ACQUIRED	AMOUNT	COST/UNIT	COST BASE	AGE (DAYS)			
-	0.2	R 50 500,00	R 10 100,00	-			
-	0.2	R 50 500,00	R 10 100,00	-			
15 January 2024 at 00:00	SELL	BTC	-	R 179 100,00	R 100 500,00	R 78 600,00	2023/2024
FIFO Lots Consumed:							
ACQUIRED	AMOUNT	COST/UNIT	COST BASE	AGE (DAYS)			
-	2	R 50 250,00	R 100 500,00	-			
5 February 2024 at 00:00	SELL	BTC	-	R 248 750,00	R 150 750,00	R 98 000,00	2023/2024
FIFO Lots Consumed:							
ACQUIRED	AMOUNT	COST/UNIT	COST BASE	AGE (DAYS)			
-	2.5	R 60 300,00	R 150 750,00	-			
20 March 2024 at 00:00	SELL	BTC	-	R 497 500,00	R 250 166,67	R 247 333,33	2024/2025
FIFO Lots Consumed:							
ACQUIRED	AMOUNT	COST/UNIT	COST BASE	AGE (DAYS)			
-	5	R 50 033,33	R 250 166,67	-			
20 April 2024 at 00:00	SELL	BTC	-	R 437 800,00	R 200 133,33	R 237 666,67	2024/2025

DATE	TYPE	CURRENCY	AMOUNT	PROCEEDS	COST BASE	GAIN/LOSS	TAX YEAR
FIFO Lots Consumed:							
ACQUIRED	AMOUNT		COST/UNIT		COST BASE		AGE (DAYS)
-	4		R 50 033,33		R 200 133,33		-

Disclaimer: This report is provided for informational purposes only and should not be considered as professional tax advice. Please consult with a registered tax professional or chartered accountant before submitting your tax return to SARS.

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