


# ***TD 2014/26ER1 - Erratum - Income tax: is bitcoin a 'CGT asset' for the purposes of subsection 108-5(1) of the Income Tax Assessment Act 1997 ?***

 This cover sheet is provided for information only. It does not form part of *TD 2014/26ER1 - Erratum - Income tax: is bitcoin a 'CGT asset' for the purposes of subsection 108-5(1) of the Income Tax Assessment Act 1997 ?*

 View the [consolidated version](#) for this notice.



# Erratum

## Taxation Determination

Income tax: is bitcoin a 'CGT asset' for the purposes of subsection 108-5(1) of the *Income Tax Assessment Act 1997*?

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects a typographical error in paragraph 18 of Taxation Determination TD 2014/26.

### TD 2014/26 is corrected as follows:

#### 1. Paragraph 18

In the second sentence, omit 'exchanging if for something of value'; substitute 'exchanging it for something of value'.

This Erratum applies on and from 17 December 2014

---

### Commissioner of Taxation

28 November 2019

---

#### ATO references

NO:

ISSN: 2205-6211

BSL: TCN

ATOlaw topic: Income tax ~~ Assessable income ~~ Other types of income ~~ Foreign currency

---

### © AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).