


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 ?

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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

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