


# ***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

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## 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

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#### **Commissioner of Taxation**

28 November 2019

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#### ATO references

NO:

ISSN: 2205-6211

BSL: TCN

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

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