# Tax year summary

New Zealand tax year 2025–26, 1 Apr 2025 to 31 Mar 2026

| | |
|---|---|
| Tax residency | New Zealand |
| Tax year | 2025–26 (1 Apr 2025 to 31 Mar 2026) |
| Cost basis | Average cost |
| Currency | NZD |
| Prepared | 5 Oct 2026 |
| Account | A sample, from a demonstration portfolio |

| | |
|---|---|
| Proceeds from sales | 6,653.40 |
| Cost of what was sold | 4,981.04 |
| **Net gain** | **1,672.36** |
| Gains | 1,711.36 |
| Losses | -39.00 |
| Rewards received as income | 84.20 |

## Sales in the tax year (3)

| Date | Sold | Quantity | Proceeds | Cost | Gain or loss |
|---|---|---|---|---|---|
| 12 Jun 2025 | BTC | 0.02 | 3,240.00 | 2,095.30 | 1,144.70 |
| 20 Aug 2025 | LINK | 10 | 241.00 | 280.00 | -39.00 |
| 2 Sep 2025 | ETH | 0.6 | 3,172.40 | 2,605.74 | 566.66 |
| **Total** | | | **6,653.40** | **4,981.04** | **1,672.36** |

## Rewards received (1)

| Date | Received | Quantity | Value on arrival |
|---|---|---|---|
| 14 Sep 2025 | SOL | 0.42 | 84.20 |
| **Total** | | | **84.20** |

## How these figures were worked out

Cost basis: Average cost. The average purchase cost of the relevant asset is used. Rewards count as acquisitions, at their value on the day they arrived.

Inland Revenue generally accepts FIFO or average cost, as long as you use the same method consistently. This report treats every sale and swap as taxable, which Inland Revenue says is the case for most people, because most crypto is bought to sell or exchange later.

All amounts are in NZD. The figures are worked out from the transactions recorded in Tokemetrics by the account holder, and are only as complete and accurate as those records.

## Not tax advice

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