

Capital Gains Tax Report

2025/26 · 6 April 2025 to 5 April 2026

Prepared for
SYNTHETIC — NOT FOR FILING
Generated
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SYNTHETIC EXAMPLE — NOT A CUSTOMER REPORT — NOT FOR FILING.

All activity and GBP values are invented. This shows the report layout and one Section 104 calculation; it is not evidence of an independently reviewed portfolio or a tax outcome for a real person.

Assumed ledger: buy 2 ETH on 10 January 2025 for £4,000; sell 1 ETH on 1 September 2025 for £6,000. No fees, other activity or subsequent acquisitions through 5 May 2026; no salary, other income, other gains, current-year losses or brought-forward losses. The full £3,000 annual exemption is available.

Working: £4,000 / 2 ETH = £2,000 matched cost for 1 ETH. £6,000 proceeds – £2,000 cost – £0 fees = £4,000 gain. After the £3,000 exemption, £1,000 at 18% gives £180 estimated CGT. The remaining pool is 1 ETH with £2,000 cost.

No wallet, exchange or price service was contacted. General methodology text below describes the product, not valuation evidence for this sample. Evidence coverage is deliberately unconfirmed; the review warning remains visible.

Taxable gain	Estimated CGT	Total income	Estimated income tax
£1,000.00	£180.00	£0.00	£0.00
	18% basic		

Capital Gains Tax Summary

Description	Amount
Total disposal proceeds	£6,000.00
Total allowable costs (purchase cost and eligible fees)	£2,000.00
Total chargeable gains	£4,000.00
Total allowable losses	£0.00
Net gain / (loss)	£4,000.00
Less: annual exempt amount used (2025/26)	(£3,000.00)
Taxable gain	£1,000.00
Estimated CGT (18% basic)	£180.00

SA108 Cryptoassets Box Mapping

Box	Description	Value
13.1	Number of disposals	1
13.2	Total disposal proceeds	£6,000.00
13.3	Total allowable costs	£2,000.00
13.4	Total gains	£4,000.00
13.5	Total losses	£0.00
13.6	Claim or election code	Not supplied
13.7	Gains reported via real-time service	£0.00
13.8	Tax already paid on 13.7	£0.00

Box 13.6 is a three-letter code, not a gain amount. ChainTax does not determine claims or elections. Check the HMRC notes with your adviser; supporting details may also be required in box 54.

DeFi income (staking rewards, LP fees) should be reported on SA100 (Other income), not SA108.

Gains by Asset

Asset	Disposals	Proceeds	Allow. Costs	Net Gain / (Loss)
ETH	1	£6,000.00	£2,000.00	£4,000.00

Section 104 Holdings: Closing Position at 5 April 2026

Your Section 104 tax pool at year end, calculated from recorded history using the same-day and following-30-day rules. Later history or corrections can change the cost basis carried into the next tax year. It can differ from your wallet balance on that date because a later acquisition may be matched to a disposal. Bridged variants (e.g. USDC.e) are pooled with their main token.

Asset	Units in tax pool	Pool cost basis	Avg cost / unit
ETH	1	£2,000.00	£2,000.00

Capital Gains: Individual Disposals

Date	Asset	Proceeds	Allow. Costs	Gain / Loss	Rule	Classification	Ref
01/09/2025	ETH 1	£6,000.00	£2,000.00	£4,000.00	S104	Synthetic sale	SAMPLE-SELL-01
S104 pool before: 2 units / £4,000.00 Price: Invented GBP values							

DeFi / Miscellaneous Income

Description	Amount
Staking rewards, LP fees & airdrops	£0.00
Income events classified	0
Estimated income tax (progressive 20%/40%/45%)	£0.00

Review Required: Evidence Coverage Not Confirmed

These figures reconcile the records supplied to ChainTax, but the account holder has not confirmed that every wallet, exchange or off-chain source, opening acquisition, and ownership fact is represented. Omitted evidence can materially change the tax result. Do not treat this report as ready for accountant review until that evidence boundary is confirmed.

Methodology & Notes

Cost basis method: HMRC Section 104 pooling, average cost basis per asset (TCGA 1992 s.104).

Matching order: same-day rule (s.105), then the 30-day Bed & Breakfast rule (s.106A), then the Section 104 pool. Same-day disposals of the same asset are netted into one figure (CRYPTO22252).

Price sources: Kraken daily close (GBP) for major tokens; DefiLlama with ECB FX rates via Frankfurter.app; CoinGecko (fallback).

CGT rates: 18% basic.

All dates use Europe/London timezone. Directly associated acquisition or disposal gas is included under the disclosed CRYPTO22150 treatment; failed, income-related, or unrelated fees are not deducted automatically.

Recorded DeFi miscellaneous income uses FMV on receipt. Estimated balance growth uses observation-period end values; income tax applied: progressive 20%/40%/45%.

Supported same-owner, same-asset bridge transfers and direct ETH/WETH wraps carry basis where the evidence preserves ownership and asset rights.

Accountant audit pack (per-disposal reconciliation + Section 104 pool snapshots, CSV) available from your ChainTax report page.

References: Section 104 pooling (TCGA 1992 s.104); same-day & B&B matching (ss.105–106A); same-day netting (CRYPTO22252); gas fees (CRYPTO22150); NFTs not pooled (CG78321); derivatives PnL on close-out needs manual entry (CG56100). Full HMRC Cryptoassets Manual: CRYPTO10000–CRYPTO45700.

Full methodology: chaintax.co.uk/methodology

Important: This report is produced by ChainTax software using automated transaction classification and historical price data. It is provided for informational purposes only and does not constitute tax advice. Verify all figures with a qualified tax adviser before filing your Self Assessment return. ChainTax Ltd accepts no liability for errors in classification, pricing, or tax calculations.