

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.

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.

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