coinfig.tax

TAX YEAR **2024/25**

COINFIG TAX REPORT

Crypto Tax Report

A computation of your crypto disposals from the data you connected, using the Section 104 pooling (average cost) method, with all amounts in GBP.

IDENTIFICATION

Taxpayer	**[NOT SUPPLIED]**	Method	**Section 104 pooling (average cost)**
Unique Taxpayer Reference (UTR)	**[NOT SUPPLIED]**	Currency	**GBP**
Jurisdiction	**United Kingdom**	Sources	**2**
Tax year	**2024/25**	Transactions	**25**
Period	**6 April 2024 to 5 April 2025**	Report date	**3 November 2026**

CONTENTS

01	What to enter on your SA108	2
02	Schedule A: Summary	3
03	Key assumptions	4
04	Legal notice	4

SAMPLE

This is not a tax return, not a filing with any tax authority and not tax advice. It gives you or your tax practitioner the figures needed to complete the crypto section of your own return.

Sample report - synthetic data for illustration only

coinfig.tax

TAX REPORT · TAX YEAR 2024/25

What to enter on *your SA108*

These are the cryptoasset boxes of the SA108 Capital Gains Tax summary, rounded to whole pounds. Enter the figures as shown. Coinfig does not file on your behalf.

Cryptoassets

SA108 > Capital Gains Tax summary > Cryptoassets

13.1 Number of disposals Disposals of the same token on the same day count as one disposal.	7
13.2 Disposal proceeds Before disposal fees of £99, which are in box 13.3.	£101,537
13.3 Allowable costs (including purchase price) Includes £99 of disposal fees.	£97,807
13.4 Gains in the year, before losses	£5,595
13.5 Losses in the year	£1,865

CHECK FIGURE, NOT AN INPUT

Box 13.2 less box 13.3 = a net gain of £3,730. It matches box 13.4 less box 13.5.

Each box is rounded to whole pounds in your favour: proceeds and gains down, costs and losses up. The two results may therefore differ by up to £2.

13.6 Claim or election code Only if you are making a claim or election.	You complete this
13.7 Gains already reported through the real time Capital Gains Tax service Only if you already reported some of these gains through that service. Those gains stay in boxes 13.4 and 13.5.	You complete this
13.8 Tax already paid on those gains	You complete this

Only disposals on capital account are included.

Your futures and derivatives result on Schedule A is not part of the cryptoasset boxes 13.1 to 13.5. The SA108 notes do not say where on the return it goes, so this report does not decide that. Ask a tax adviser where to enter it.

Capital Gains Tax for individuals is charged at 10 per cent and 20 per cent on disposals made up to 29 October 2024 and at 18 per cent and 24 per cent on disposals made from 30 October 2024. Which rate applies to each part of your gains depends on your taxable income. The annual exempt amount for this year is £3,000. It has not been taken off any figure in this report, and Coinfig does not work out your tax.

When the SA108 pages are needed

You may need to fill in the SA108 Capital Gains Tax summary pages for this year.

Your disposal proceeds of £101,537 are more than £50,000. This applies even if you made no overall gain.

Your gains before losses of £5,595 are more than the £3,000 annual exempt amount.

You made losses of £1,865. To claim a loss, you report it on these pages.

SAMPLE

Sample report - synthetic data for illustration only

A SCHEDULE A · SUMMARY · TAX YEAR 2024/25

Tax-return summary: *your crypto disposals*

The figures below summarise the Section 104 pooling (average cost) calculation. They correspond to the crypto lines of a tax return, for reference. Coinfig does not file on your behalf.

[NOT SUPPLIED] · Apr 2024 to Apr 2025 · 25 txns · 2 sources · Section 104 pooling (average cost) · GBP

TAX-RETURN FIELD MAPPING

NOT TAX ADVICE

Capital Gains Summary (Spot)

Total Disposal Proceeds	**£101,438.50**
Total Cost Basis	**£97,708.00**
Total Realised Gains	**£5,595.00**
Total Realised Losses	**£1,864.50**
Net Capital Gain	**£3,730.50**

Futures / Derivatives (Capital Gains)

Realised PnL	**£300.00**
Trading Fees	**-**
Net Funding	**-**
Net Capital Gain or Loss (Futures)	**£300.00**

SAMPLE

Sample report - synthetic data for illustration only

Revenue Disposals Summary

Total Disposal Proceeds	**£66,433.50**
Cost of Disposals	**-**
Net Profit on Disposals	**£66,433.50**

2 disposals were classified as revenue, so they are not in the capital gains figures above or in any capital gains boxes in this report.

Cryptocurrency Income

Total Income	**£145.00**

KEY ASSUMPTIONS

- Amounts not already in GBP were converted to GBP at a market rate from exchange data.
- A move of crypto between your own wallets or accounts was treated as not a disposal, so no gain or loss arises on it and it keeps its original cost.
- Futures and derivative results are shown on the capital gains schedule, following the treatment of financial futures outside a trade under TCGA 1992 section 143. HMRC has published no crypto guidance on this. Funding payments and fees belong inside the derivative gain or loss. Where this report shows them as income or expenses instead, move them into the derivative result before filing. Confirm the treatment with your tax adviser.
- 2 disposals have no recorded cost, so their proceeds of £66,433.50 count in full as gain.
- 5 deposits with no matching withdrawal had their cost assumed at market value, £164,500.00 in total.

The audit report sets out each of these in full, with any further notices.

Legal notice

CALCULATION TOOL ONLY

The Coinfig report is generated from data provided, uploaded, classified or edited by the user. It does not constitute tax advice, legal advice, an audit opinion or a tax submission, and Coinfig does not file returns on the taxpayer's behalf. It is not financial advice or an assurance report, and does not guarantee acceptance by any tax authority. This report is generated for United Kingdom. Figures follow the elected cost-basis method. Verify against your local tax rules before filing.

RELIANCE ON SOURCE DATA

Accuracy depends on the completeness of data made available to Coinfig. Coinfig does not independently verify source data from exchanges, wallets, CSVs, APIs or user uploads, and is not responsible for missing data, incorrect histories or incorrect user classifications.

DEFAULTS & ASSUMPTIONS

Where records are incomplete, Coinfig applies fixed defaults. A deposit with no matching withdrawal from a connected source takes its market value on the day it arrived as its cost. A sale or spend with no recorded purchase behind it takes a cost of zero, so its full proceeds count as gain. A withdrawal with no matching deposit is treated as a move to your own wallet, not a disposal. An audit log of user changes is kept. It does not approve those changes.

SAMPLE

Sample report - synthetic data for illustration only

METHOD & SCOPE

Section 104 pooling (average cost) is the cost-basis methodology unless another method was elected. The user is responsible for whether the method, the chosen classifications (capital vs revenue) and the resulting tax treatment are appropriate. Non-crypto income, deductions, allowances and registrations are out of scope.

PRICING

Crypto prices come from exchange data and external providers, which may differ. A transaction without a price from the exchange is valued from market data, which can be the closing price for its day or the nearest day with one. Missing and inferred prices are flagged in the report.

RESPONSIBILITY

The taxpayer remains solely responsible for reviewing this report, obtaining professional advice and ensuring returns, declarations and payments are accurate and on time. You are responsible for choosing the correct tax year or financial year end, for example for a company or trust (the default is the individual tax year). Use of Coinfig is subject to the Terms of Use, Privacy Notice and Acceptable Use Policy on the Coinfig website.

Calculation engine 2026.10.20-2
Tax rules version r.37372a88698a
Engine settings Standard (none switched on)

SAMPLE

Sample report - synthetic data for illustration only