Capital Gains

Money

Tax on what you sell, not what you earn, and what usually counts.

General principles. Rules and rates differ substantially by country.

Concept	Means
Capital gain	Sale price – purchase price – costs
Realised	Only taxed when you actually sell
Annual exemption	A tax-free allowance in many countries
Main home	Often exempt or relieved
Losses	Usually offset against gains
Holding period	Some countries tax long-held assets less

General education, not tax advice. An unrealised gain is normally untaxed — the tax event is the sale.