




Definitive guide to  
capital gains tax in  
Australia

What is capital gains tax? 

Short-term capital gain tax

Long-term capital gain tax

What is a CGT Event?

How to calculate capital gains tax? 

1. CGT discount method

CGT discount calculation (for individuals)

2. Indexation method


3. Basic method

How does capital gains tax work?

CGT on investment property

Offsetting capital gains with losses

Capital gains tax on commercial property

CGT on vacant land 

Subdividing land


Combining land titles

CGT on inherited property

When does capital gains taxes apply?

When do you pay capital gains tax in Australia?

How many properties can be exempt from CGT?

How to legally reduce capital gains tax in Australia? 

1. Buying property with an SMSF

2. Avoid CGT by living on the property