



We the People

Royal Registry De Jure

Is Gold a Capital Asset?

ATO ruling. 2025

“Gold can technically be a capital asset if it is held as an investment. ..”

however,

“ If gold is held as an inventory item or as a raw material to be used in a manufacturing process, it is more appropriately classified as an ordinary asset.”

“...One does not pay tax in a taxable year if one purchases gold as a capital asset investment and retains that asset for more than a year...”

By order of the Chief Steward Royal Registry De Jure