



✚ Transactions – acquiring and disposing of crypto assets

Crypto asset transactions

Crypto to crypto exchange or swap

Non-fungible tokens

Staking rewards and airdrops

Crypto asset transactions with gift cards or debit cards

Crypto asset prizes and gambling winnings

Gifts and donations of crypto assets

Loss or theft of crypto assets

Crypto exchanges and platforms under administration

Crypto asset payments relating to employment or services

Crypto asset transactions and tax residency

[and disposing of crypto assets](#)

Crypto exchange or swap

When exchanging or swapping one crypto

[crypto asset at exchange or swap](#)

[g crypto asset at exchange or swap](#)

new crypto asset at exchange

When you swap one crypto asset for another crypto asset, you acquire another. Therefore, a [CGT event](#) occurs when you acquire a new crypto asset.

When you acquire a new crypto asset instead of money, you need to work out the value of the new crypto asset in [Australian dollars](#).

Value of new asset determines old asset's proceeds

Example: A acquires 20 Coin A for \$15,000 on 5 July 2025.

Example: A exchanges 20 Coin A for 100 Coin B through a crypto exchange on 15 November 2025.

Example: A's proceeds are shown in the table below.

the market value of the asset



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Capital proceeds are \$6,000 for the disposal of this amount to work out her capital gain for

existing crypto asset at ap

value of a crypto asset you receive in a crypto use the market value of the crypto asset you're the capital proceeds.

value of old crypto asset posals proceeds

in A for \$15,000 on 5 July 2025.

change 20 Coin A for a new coin, Coin D, before change. Katrina acquires 100 Coin D in the ber 2025.

action, Coin D doesn't have a market value. value of Coin A on the digital asset exchange action.

Coin A at the time of exchange was \$5,000.

Capital proceeds are \$5,000 for the disposal of s amount to work out her capital gain for the

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