



✚ 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](#)

transactions

ing crypto assets count as transactions event.

[ing to a CGT event](#)

[in Australian dollars](#)

mounting to a CGT event

n you dispose of your crypto asset.

u may make either a capital gain or capital loss on asset. If you make a capital gain, you may pay tax

disposal takes place when you do any of the

o a crypto asset for another crypto asset

o Australian or foreign currency (otherwise

with a crypto asset.

ending on



Ask Alex for help



[Matching program](#) matches what you report in your crypto asset transactions and accounts from others. This helps us identify the buyers and sellers of crypto assets.
If you have any questions about crypto assets, go to the ATO Publication page and [Tax and crypto asset investments](#) 

Assets in Australian dollars

Use the value of your crypto asset to determine if you make a capital gain or loss on the CGT event happening.

Convert the value of your crypto assets when you acquire or dispose of them to Australian dollars. From 1 July 2018, the ATO has used the exchange rates from the Reserve Bank of Australia's published daily foreign exchange rates, refer to [Reserve Bank of Australia exchange rates](#) . If you use a foreign exchange rate other than the ATO's, you may use any reasonable externally sourced rate. For more information go to [Foreign exchange rates](#)

[Link to asset transaction records](#). You can then [work out your capital gain or loss](#) using the online calculator and record keeping tool.

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