Information for crypto-asset users and tax professionals

Since 2008, the crypto-asset industry has continued to evolve based on innovations within the space and its increased adoption worldwide. The Canada Revenue Agency (CRA) has therefore published tax guidance to clarify tax treatment of crypto-asset activities and ensures to update its webpages as developments emerge.

The webpages linked below provide general tax information related to crypto-assets. You will also find links to more technical information.

> The descriptions below reference terms as they are commonly understood in the crypto-asset industry and are provided for information purposes only. The CRA is not expressing any opinion or position by presenting this information.

Understanding crypto-assets and your tax obligations

Crypto-assets and their attributes for tax purposes

Keeping books and records of crypto-assets for tax filing

Crypto-asset books and records to keep for tax filing purposes

Determining the value of crypto-assets for tax filing

Valuing your crypto-assets

Reporting income from crypto-asset transactions

Income tax implications of common transactions involving crypto-assets

Reporting income from crypto-asset mining and staking activities

Tax implications of mining and staking crypto-assets

Collecting and remitting GST/HST from crypto-asset transactions

Transactions that may have GST/HST implications

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