

Collection

Cryptoassets

Find out about tax when you buy, sell or receive cryptoassets (also called 'cryptocurrency') such as bitcoin.

From: **HM Revenue & Customs (</government/organisations/hm-revenue-customs>)**

Published: 19 December 2018

Last updated: 14 May 2025 —

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Guidance for individuals

Use this guidance if you buy, sell or receive cryptoassets.

Check if you need to pay tax when you sell cryptoassets

(</guidance/check-if-you-need-to-pay-tax-when-you-sell-cryptoassets>)

29 May 2025 Guidance

Check if you need to pay tax when you receive cryptoassets

[\(/guidance/check-if-you-need-to-pay-tax-when-you-receive-cryptoassets\)](/guidance/check-if-you-need-to-pay-tax-when-you-receive-cryptoassets)

28 April 2025 Guidance

Tell HMRC about unpaid tax on cryptoassets

[\(/guidance/tell-hmrc-about-unpaid-tax-on-cryptoassets\)](/guidance/tell-hmrc-about-unpaid-tax-on-cryptoassets)

15 January 2024 Guidance

Information you need to give to UK cryptoasset service providers

[\(/guidance/information-youll-need-to-give-to-uk-cryptoasset-service-providers\)](/guidance/information-youll-need-to-give-to-uk-cryptoasset-service-providers)

1 January 2026 Guidance

Guidance for employers

Use this guidance if you pay employees using cryptoassets.

Paying employees in shares, commodities or other non-cash pay

[\(/guidance/non-cash-pay-shares-commodities-you-provide-to-your-employees\)](/guidance/non-cash-pay-shares-commodities-you-provide-to-your-employees)

19 December 2018 Guidance

Guidance for service providers

Use this guidance if you provide cryptoasset services in the UK.

Reporting to HMRC if you provide cryptoasset services in the UK

[\(/government/collections/reporting-to-hmrc-if-you-provide-cryptoasset-services-in-the-uk\)](/government/collections/reporting-to-hmrc-if-you-provide-cryptoasset-services-in-the-uk)

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Technical guidance

Use this manual for in-depth guidance on the taxation of cryptoassets.

Cryptoassets Manual

[\(/hmrc-internal-manuals/cryptoassets-manual\)](/hmrc-internal-manuals/cryptoassets-manual)

28 November 2025 Hmrc manual

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