HMRC internal manual

Cryptoassets Manual

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CRYPTO22550 - Cryptoassets for individuals: Capital Gains Tax: currency

HMRC does not consider cryptoassets to be currency or money. This reflects the position previously set out by the Cryptoasset Taskforce report (https://www.gov.uk/government/publications/cryptoassets-taskforce) (CATF).

This means that sections 252 and 269 Taxation of Chargeable Gains Act 1992 do not apply.

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