

HMRC internal manual

Cryptoassets Manual

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

Published: 30 March 2021

Updated: 28 November 2025 - **See all updates**
(/hmrc-internal-manuals/cryptoassets-manual/updates)

CRYPTO44000 - Cryptoassets for businesses: Stamp Duty, Stamp Duty Reserve Tax and Stamp Duty Land Tax: contents

CRYPTO44050 **[Stamp Duty and Stamp Duty Reserve Tax](/hmrc-internal-manuals/cryptoassets-manual/crypto44050)**
(/hmrc-internal-manuals/cryptoassets-manual/crypto44050)

CRYPTO44100 **[Transfer of exchange tokens](/hmrc-internal-manuals/cryptoassets-manual/crypto44100)**
(/hmrc-internal-manuals/cryptoassets-manual/crypto44100)

CRYPTO44150 **[Exchange tokens given as consideration](/hmrc-internal-manuals/cryptoassets-manual/crypto44150)**
(/hmrc-internal-manuals/cryptoassets-manual/crypto44150)

CRYPTO44200 **[Stamp Duty Land Tax](/hmrc-internal-manuals/cryptoassets-manual/crypto44200)**
(/hmrc-internal-manuals/cryptoassets-manual/crypto44200)

CRYPTO44250 **[Transfer of exchange tokens](#)**

[\(/hmrc-internal-manuals/cryptoassets-manual/crypto44250\)](/hmrc-internal-manuals/cryptoassets-manual/crypto44250)

CRYPTO44300 **[Exchange tokens given as consideration](#)**

[\(/hmrc-internal-manuals/cryptoassets-manual/crypto44300\)](/hmrc-internal-manuals/cryptoassets-manual/crypto44300)

← **Previous page**

[\(/hmrc-internal-manuals/cryptoassets-manual/crypto43000\)](/hmrc-internal-manuals/cryptoassets-manual/crypto43000)

→ **Next page**

[\(/hmrc-internal-manuals/cryptoassets-manual/crypto45000\)](/hmrc-internal-manuals/cryptoassets-manual/crypto45000)



OGL

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright