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Crypto Assets and Tax

27 August 2021 – A crypto asset is a digital representation of value that is not issued by a central bank, but is traded, transferred and stored electronically by natural and legal persons for the purpose of payment, investment and other forms of utility, and applies cryptography techniques in the underlying technology. According to the [Explanatory Memorandum on the Taxation Laws Amendment Bill as issued on 20 January 2021 \(https://www.sars.gov.za/lprep-em-2020-03-explanatory-memorandum-on-the-tlab-2020-21-january-2021/\)](https://www.sars.gov.za/lprep-em-2020-03-explanatory-memorandum-on-the-tlab-2020-21-january-2021/), the word “cryptocurrency” was replaced with “crypto asset” in line with the proposed adoption of a uniform definition of crypto assets within the South African regulatory framework. For more information, see our [Crypto Assets & Tax webpage. \(https://www.sars.gov.za/individuals/crypto-assets-tax/\)](https://www.sars.gov.za/individuals/crypto-assets-tax/).





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