



✕ GST and crypto assets

GST and digital currency

GST and digital currency as payment

GST and trading digital currency

GST and digital currency exchanges

Digital currency

A crypto asset is digital currency for GST

by

[not digital currency](#)

Digital currency

is a type of [crypto asset](#) that uses cryptography technology to secure and record transactions.

Digital currency is a digital unit of value that:

• can be used to pay for goods and services with the same digital currency

• is not issued by, or under the authority of, any government

• is not subject to any substantial restrictions

on its use as a means of payment in any country's currency

• is not issued by, or under the authority of, any government or foreign government

• is not derived from, or is dependent on anything

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ment to receive something else unless it is
or using it as payment

be an [input-taxed](#) financial supply for a reason
ly of a digital currency or money.

currencies include Bitcoin, Ethereum and Litecoin.

currency include:

only be redeemed for goods and services under

not be used outside the game.

[ncy](#) or use [digital currency as payment](#) in your

or [Crypto assets glossary](#).

What are not digital currency

crypto assets that are not digital currency. How
GST purposes will depend on their

S

) is not a digital currency because it is unique
with another NFT. The supply of a NFT is [taxable](#)

d to the value of some other asset (such as a
) is not a digital currency. The supply of a
[d](#) financial supply unless it is [GST-free](#).

not digital currency if it:

share or managed investment scheme

ent to goods and services.

a security or derivative, your supply will be an
y unless it is [GST-free](#).



ent to goods and services, your supply of the
[taxable](#) unless the entitlement is incidental or the

ownload ▾

Tools



Tax information for



Help and support



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Other languages



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