



✦ Transactions – acquiring and disposing of crypto assets

Crypto asset transactions

Crypto to crypto exchange or swap

Non-fungible tokens

Staking rewards and airdrops

Crypto asset transactions with gift cards or debit cards

Crypto asset prizes and gambling winnings

Gifts and donations of crypto assets

Loss or theft of crypto assets

Crypto exchanges and platforms under administration

Crypto asset payments relating to employment or services

Crypto asset transactions and tax residency

[Acquiring and disposing of crypto assets](#)

## Loss of crypto assets

You can claim a capital loss if your crypto asset

[If your crypto asset is lost or stolen](#)

### If your crypto asset is lost or stolen

If your crypto asset is lost or stolen, you can claim a capital loss if you can establish your ownership.

For your ownership

to the crypto asset.

If you recover an item, it is not lost. For example, you can recover an item by extracting data from a hard drive. However, if you lose your private key.

If you lose your crypto asset, then you can claim a capital loss, which you can offset against your [capital gains](#). If you receive a compensation or

If your crypto asset is lost or stolen, you must claim the amount you receive. You will make a capital loss if the amount you receive exceeds the amount you paid for the asset.



Ask Alex for help



to rollover any capital gain, if:

on for the loss of a crypto asset

asset within a year of the end of the income year  
d allowed by the Commissioner in special

y capital gain arising from the loss of the original

## capital loss from lost crypto asset

um (ETH) on 10 January 2025 for \$2,672. On  
covered they'd lost the private key and were  
s to the ETH.

ove that they had owned and lost the ETH (see  
would be entitled to claim a capital loss of  
ed cost base of the ETH) in their 2025–

, you lose access to your crypto assets. To claim  
o have evidence to show your ownership. For

private key

e key

r the private key

to assets in the digital wallet

ts in the digital wallet at the time the private key

ur control (for example, you can link transactions

e digital wallet in your possession

tal currency exchange where you have account  
to your identity



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## Tools



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## Tax information for



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## Help and support



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