Crypto asset investments

What are crypto assets?

Transactions – acquiring and disposing of crypto assets

How to work out and report CGT on crypto

Crypto chain splits

Crypto asset as a personal use asset

Decentralised finance and wrapping crypto

Keeping crypto records

Crypto assets glossary

s

out and report CGT on

eport capital gains tax (CGT) on
crypto assets.

applies

of the CGT event

assets in your tax return

ins tax applies

crypto is as an investment, in which case the
ins tax (CGT) asset.

et as an investment, transactions such as
ap are a CGT event and you may make a:

educe capital gains you make.

ital loss from your other income.

capital gains using the CGT discount if you hold
st 12 month

t as an investment, it won't be exempt from CGT

capital gain or capital loss from each CGT event, pto asset and your transactions.

n if the proceeds from the disposal of your crypto base.

timing of the CGT event

ppens when you dispose of a CGT asset. For the that may be when you:

o one crypto asset for another

o Australian or foreign currency

vith a crypto asset.

s, such as the loss or destruction of an asset, or er rights.

t applies to your crypto asset transactions may

event happens

capital gain or loss.

r CGT

if your crypto assets are held as an investment, et capital gains for the year. This is:

ses

nt to any CGT discount on your capital gains.

on your crypto assets, you will need to:

for your crypto assets and crypto transactions

e crypto asse to Australian dollars.

or each crypto asset as they are separate CGT

T using our online calculator and record keeping

rypto assets in your tax

return as or on behalf of an individual and

r to instructions, Capital gains or losses

18 Capital gains 2026.

npany, trust or fund, go to the Capital gains tax

ching program matches what you report in your
pto asset transactions and accounts from
ers. This helps us identify the buyers and sellers
ify transactions.

ownload

Report webpage issue

We acknowledge the Traditional Owners and Custodians of Country throughout Australia and their continuing connection to land, waters and community. We pay our respects to them, their cultures, and Elders past and present.