



[< Crypto asset investments](#)

Transactions – acquiring and disposing of crypto assets

Activities that amount to crypto asset transactions and how to treat your crypto asset investments for tax purposes.

Crypto asset transactions



Most activities involving crypto assets count as transactions and can trigger a CGT event.

Crypto to crypto exchange or swap



How CGT applies when exchanging or swapping one crypto asset for another.

Non-fungible tokens



How tax applies to transactions involving non-fungible tokens, another type of crypto asset.

Staking rewards and airdrops



How tax applies to crypto rewards and new tokens from staking crypto assets.



Crypto asset transactions with gift cards or debit cards



How tax applies to crypto asset transactions involving gift cards or debit cards.

Crypto asset prizes and gambling winnings



How tax applies to prizes and gambling winnings you receive in crypto assets.

Gifts and donations of crypto assets



How tax applies to transactions when you gift or donate crypto assets or receive them as a gift.

Loss or theft of crypto assets



Evidence you'll need to claim a capital loss if your crypto asset is lost or stolen.

Crypto exchanges and platforms under administration



What happens if a crypto exchange or platform goes into external administration.

Crypto asset payments relating to employment or services



How to treat employment-related crypto asset payments you receive from your employer or a third party.

Crypto asset transactions and tax residency



How tax residency and income source affects the tax you pay on crypto asset transactions.

QC 69947

Tools



Tax information for



Help and support



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