HMRC internal manual

Cryptoassets Manual

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CRYPTO40000 - Cryptoassets for businesses: contents

This section explains how HMRC will tax transactions of cryptoasset exchange tokens that involve businesses and companies (including sole traders or partnerships).

Although HMRC recognises other types of cryptoasset, see CRYPTO10100 (https://www.gov.uk/hmrc-internal-manuals/cryptoassets-manual/crypto10100), this section deals specifically with the tax treatment of exchange tokens, for example, bitcoin.

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