HMRC internal manual

Cryptoassets Manual

From: **HM Revenue & Customs (/government/organisations/hm-revenue-customs)**

Published: 30 March 2021

Updated: 28 November 2025 - **See all updates (/hmrc-internal-manuals/cryptoassets-manual/updates)**

CRYPTO44050 - Cryptoassets for businesses: Stamp Duty, Stamp Duty Reserve Tax and Stamp Duty Land Tax: Stamp Duty and Stamp Duty Reserve Tax

Stamp Duty is charged on instruments that transfer stocks or marketable securities, and interests in partnerships if the partnership assets include stocks or marketable securities. Stamp Duty Reserve Tax (SDRT) is a related tax and is charged on agreements to transfer chargeable securities.

More information about Stamp Duty and SDRT is in the Stamp Taxes on Shares Manual (https://www.gov.uk/hmrc-internal-manuals/stamp-taxes-shares-manual).

→ **Next page (/hmrc-internal-manuals/cryptoassets-manual/crypto44100)**