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)**

CRYPTO47000 - Cryptoassets for businesses: betting and gaming

The use of cryptoassets to participate in betting or gaming is treated in the same way as cash and excise duty is due from the bookmaker/gaming provider. Valuation provisions can be found in section 191 of Finance Act 2014. For more information about the excise duty treatment of betting and gaming, see the betting and gaming pages (https://www.gov.uk/topic/business-tax/gambling-duties) on the gov.uk website.

← **Previous page (/hmrc-internal-manuals/cryptoassets-manual/crypto46000)**

→ **Next page (/hmrc-internal-manuals/cryptoassets-manual/crypto48000)**