

(A*) Capital Gains

Number of disposals (field #14)	Disposal Proceeds (field #15)	Allowable Costs (field #16)	Gains in the year, before losses (field #17)	Losses in the year (field #19)	Net capital gains/losses (field #21)
51	£2,426.04	£2,420.02	£83.23	-£77.21	£6.02

(B*) Taxable Income

Type	Sum
Airdrops	£14.10
Bounties	£0.00
Hardforks	£0.00
Income	£0.00
Masternodes	£0.00
Mining	£692.65
Staking	£0.00
Margin	£3,129.10

Transactions

Disposals of standard orders and transfers

EUR	Balance 06.04.2019	0.00 EUR	Balance 05.04.2020	0.00 EUR	
ID	Asset amount	Date sold	Proceeds (GBP)	Cost basis (GBP)	Gain (GBP)
542990	46.41	19.11.2019	£39.65	£40.01	-£0.36
Sum					-£0.36

ARK	Balance 06.04.2019	0.00 ARK	Balance 05.04.2020	50.00 ARK	
ID	Asset amount	Date sold	Proceeds (GBP)	Cost basis (GBP)	Gain (GBP)
1081027	50.00	28.11.2019	£7.07	£6.70	£0.38
Sum					£0.38

ETH	Balance 06.04.2019	0.00 ETH	Balance 05.04.2020	0.00 ETH	
ID	Asset amount	Date sold	Proceeds (GBP)	Cost basis (GBP)	Gain (GBP)
542991	0.2937986	19.11.2019	£40.01	£20.51	£19.50
Sum					£19.50

BTC	Balance 06.04.2019	0.00 BTC	Balance 05.04.2020	0.8013502 BTC	
ID	Asset amount	Date sold	Proceeds (GBP)	Cost basis (GBP)	Gain (GBP)
1080933	0.00348276	03.02.2020	£24.89	£20.86	£4.03
1080935	0.00100862	26.01.2020	£6.52	£7.15	-£0.63
1080936	0.00100189	25.01.2020	£6.37	£7.11	-£0.74
1080937	0.00181811	24.01.2020	£11.65	£12.88	-£1.23
1080938	0.00180887	23.01.2020	£11.60	£11.53	£0.07
1080939	0.0011599	22.01.2020	£7.66	£8.21	-£0.56
1080940	0.0008335	21.01.2020	£5.52	£5.92	-£0.40
1080941	0.00101208	20.01.2020	£6.71	£7.22	-£0.51
1080942	0.00147252	19.01.2020	£9.79	£10.49	-£0.71
1080943	0.00213454	18.01.2020	£14.56	£15.21	-£0.65
1080944	0.03425735	17.01.2020	£232.83	£246.74	-£13.92
1080945	0.03493982	16.01.2020	£233.34	£243.14	-£9.79
1080934	0.00098271	27.01.2020	£6.54	£6.69	-£0.16
1080948	0.00279371	14.01.2020	£18.30	£18.92	-£0.62
1080946	0.00104006	15.01.2020	£6.98	£7.03	-£0.06
1080947	0.0006091	15.01.2020	£4.09	£4.12	-£0.03
1080950	0.00066129	09.01.2020	£4.00	£4.16	-£0.15
1080949	0.00026451	10.01.2020	£1.59	£1.66	-£0.07
1080952	0.00028487	05.01.2020	£1.62	£1.70	-£0.08

1080953	0.00063122	04.01.2020	£3.54	£3.77	-£0.24
1080951	0.00028126	06.01.2020	£1.61	£1.67	-£0.06
1080955	0.00025025	28.12.2019	£1.40	£1.41	-£0.01
1080956	0.00040301	27.12.2019	£2.19	£2.27	-£0.08
1080957	0.00016656	26.12.2019	£0.93	£0.95	-£0.02
1080958	0.00016494	25.12.2019	£0.92	£0.94	-£0.02
1080959	0.00040796	24.12.2019	£2.32	£2.32	-£0.00
1080954	0.00024645	29.12.2019	£1.38	£1.39	-£0.01
1080960	0.00004416	20.12.2019	£0.24	£0.24	-£0.00
1080962	0.00048818	15.12.2019	£2.61	£2.53	£0.08
1080961	0.00029318	16.12.2019	£1.56	£1.51	£0.04
1080963	0.00068142	11.12.2019	£3.76	£3.73	£0.02
1080964	0.00054874	09.12.2019	£3.12	£3.06	£0.06
1080965	0.0007985	06.12.2019	£4.48	£4.60	-£0.11
1080966	0.00025648	04.12.2019	£1.42	£1.41	£0.01
1080967	0.00023032	28.11.2019	£1.33	£1.34	-£0.01
1080968	0.00006958	25.07.2019	£0.56	£0.51	£0.06
1080970	0.00076537	18.07.2019	£6.00	£5.61	£0.39
1080971	0.08735961	16.06.2019	£632.10	£575.63	£56.48
1080972	0.00012831	15.06.2019	£0.88	£0.85	£0.04
1080974	0.01431163	11.06.2019	£87.51	£93.33	-£5.82
1080975	0.05611752	10.06.2019	£352.55	£366.92	-£14.37
1080976	0.00024186	09.06.2019	£1.49	£1.58	-£0.08
1080977	0.08780557	07.06.2019	£546.43	£571.95	-£25.52
1080973	0.00064262	13.06.2019	£4.12	£4.17	-£0.06
1080979	0.00307654	01.06.2019	£20.86	£20.79	£0.06
1080980	0.00031368	01.06.2019	£2.13	£2.12	£0.01
1080978	0.00499022	03.06.2019	£33.55	£31.55	£2.00
1080981	0.00057582	31.05.2019	£3.76	£3.89	-£0.13
Sum					-£13.50

Taxable Income

Staking mining masternode bounty income

Classification	Asset	Amount	Date	Value (GBP)
Airdrop	ARK	100.00	01.10.2019	£14.10
Mined	BTC	0.10	30.05.2019	£692.65
Sum				£706.75

Margin gains, losses and fees

ID	Depot	Date	Amount	Asset	Type	Classification	Value
1080933	BitMex	03.02.2020	-0.00348276	BTC	Withdraw	Margin loss	-£24.89
1080982	BitMex	02.02.2020	0.01357835	BTC	Deposit	Margin gain	£96.38
1080983	BitMex	01.02.2020	0.01140074	BTC	Deposit	Margin gain	£80.67
1080984	BitMex	31.01.2020	0.02490901	BTC	Deposit	Margin gain	£180.87
1080985	BitMex	30.01.2020	0.08901989	BTC	Deposit	Margin gain	£634.02
1080986	BitMex	29.01.2020	0.04533281	BTC	Deposit	Margin gain	£327.06
1080987	BitMex	28.01.2020	0.0232623	BTC	Deposit	Margin gain	£158.79
1080934	BitMex	27.01.2020	-0.00098271	BTC	Withdraw	Margin loss	-£6.54
1080935	BitMex	26.01.2020	-0.00100862	BTC	Withdraw	Margin loss	-£6.52
1080936	BitMex	25.01.2020	-0.00100189	BTC	Withdraw	Margin loss	-£6.37
1080937	BitMex	24.01.2020	-0.00181811	BTC	Withdraw	Margin loss	-£11.65
1080938	BitMex	23.01.2020	-0.00180887	BTC	Withdraw	Margin loss	-£11.60
1080939	BitMex	22.01.2020	-0.0011599	BTC	Withdraw	Margin loss	-£7.66
1080940	BitMex	21.01.2020	-0.0008335	BTC	Withdraw	Margin loss	-£5.52
1080941	BitMex	20.01.2020	-0.00101208	BTC	Withdraw	Margin loss	-£6.71
1080942	BitMex	19.01.2020	-0.00147252	BTC	Withdraw	Margin loss	-£9.79
1080943	BitMex	18.01.2020	-0.00213454	BTC	Withdraw	Margin loss	-£14.56
1080944	BitMex	17.01.2020	-0.03425735	BTC	Withdraw	Margin loss	-£232.83
1080945	BitMex	16.01.2020	-0.03493982	BTC	Withdraw	Margin loss	-£233.34
1080989	BitMex	16.01.2020	0.01322859	BTC	Deposit	Margin gain	£89.30
1080947	BitMex	15.01.2020	-0.0006091	BTC	Withdraw	Margin loss	-£4.09
1080946	BitMex	15.01.2020	-0.00104006	BTC	Withdraw	Margin loss	-£6.98
1080948	BitMex	14.01.2020	-0.00279371	BTC	Withdraw	Margin loss	-£18.30
1080990	BitMex	13.01.2020	0.01440383	BTC	Deposit	Margin gain	£90.28
1080991	BitMex	12.01.2020	0.00944876	BTC	Deposit	Margin gain	£57.96
1080992	BitMex	11.01.2020	0.01230421	BTC	Deposit	Margin gain	£77.05
1080949	BitMex	10.01.2020	-0.00026451	BTC	Withdraw	Margin loss	-£1.59
1080950	BitMex	09.01.2020	-0.00066129	BTC	Withdraw	Margin loss	-£4.00
1080993	BitMex	08.01.2020	0.05775299	BTC	Deposit	Margin gain	£362.20

1080994	BitMex	07.01.2020	0.07115599	BTC	Deposit	Margin gain	£422.41
1080951	BitMex	06.01.2020	-0.00028126	BTC	Withdraw	Margin loss	-£1.61
1080952	BitMex	05.01.2020	-0.00028487	BTC	Withdraw	Margin loss	-£1.62
1080953	BitMex	04.01.2020	-0.00063122	BTC	Withdraw	Margin loss	-£3.54
1080995	BitMex	03.01.2020	0.07535133	BTC	Deposit	Margin gain	£399.26
1080996	BitMex	02.01.2020	0.00011308	BTC	Deposit	Margin gain	£0.61
1080997	BitMex	01.01.2020	0.00029208	BTC	Deposit	Margin gain	£1.58
1080998	BitMex	31.12.2019	0.00590785	BTC	Deposit	Margin gain	£32.57
1080999	BitMex	30.12.2019	0.02813757	BTC	Deposit	Margin gain	£158.54
1080954	BitMex	29.12.2019	-0.00024645	BTC	Withdraw	Margin loss	-£1.38
1080955	BitMex	28.12.2019	-0.00025025	BTC	Withdraw	Margin loss	-£1.40
1080956	BitMex	27.12.2019	-0.00040301	BTC	Withdraw	Margin loss	-£2.19
1080957	BitMex	26.12.2019	-0.00016656	BTC	Withdraw	Margin loss	-£0.93
1080958	BitMex	25.12.2019	-0.00016494	BTC	Withdraw	Margin loss	-£0.92
1080959	BitMex	24.12.2019	-0.00040796	BTC	Withdraw	Margin loss	-£2.32
1081000	BitMex	23.12.2019	0.02545334	BTC	Deposit	Margin gain	£147.85
1081001	BitMex	21.12.2019	0.00390527	BTC	Deposit	Margin gain	£21.62
1080960	BitMex	20.12.2019	-0.00004416	BTC	Withdraw	Margin loss	-£0.24
1081002	BitMex	19.12.2019	0.06293527	BTC	Deposit	Margin gain	£351.18
1081003	BitMex	18.12.2019	0.00006811	BTC	Deposit	Margin gain	£0.34
1081004	BitMex	17.12.2019	0.07376996	BTC	Deposit	Margin gain	£383.90
1080961	BitMex	16.12.2019	-0.00029318	BTC	Withdraw	Margin loss	-£1.56
1080962	BitMex	15.12.2019	-0.00048818	BTC	Withdraw	Margin loss	-£2.61
1081005	BitMex	14.12.2019	0.0002719	BTC	Deposit	Margin gain	£1.48
1081006	BitMex	13.12.2019	0.00022095	BTC	Deposit	Margin gain	£1.18
1081007	BitMex	12.12.2019	0.0028723	BTC	Deposit	Margin gain	£15.68
1080963	BitMex	11.12.2019	-0.00068142	BTC	Withdraw	Margin loss	-£3.76
1081008	BitMex	10.12.2019	0.01474064	BTC	Deposit	Margin gain	£82.39
1080964	BitMex	09.12.2019	-0.00054874	BTC	Withdraw	Margin loss	-£3.12
1081009	BitMex	08.12.2019	0.00324584	BTC	Deposit	Margin gain	£18.58
1081010	BitMex	07.12.2019	0.02533746	BTC	Deposit	Margin gain	£145.81
1080965	BitMex	06.12.2019	-0.0007985	BTC	Withdraw	Margin loss	-£4.48
1081011	BitMex	05.12.2019	0.00625831	BTC	Deposit	Margin gain	£34.46
1080966	BitMex	04.12.2019	-0.00025648	BTC	Withdraw	Margin loss	-£1.42
1081013	BitMex	30.11.2019	0.01319851	BTC	Deposit	Margin gain	£79.32
1081014	BitMex	29.11.2019	0.00263778	BTC	Deposit	Margin gain	£15.23
1080967	BitMex	28.11.2019	-0.00023032	BTC	Withdraw	Margin loss	-£1.33
1080968	BitMex	25.07.2019	-0.00006958	BTC	Withdraw	Margin loss	-£0.56

1080970	BitMex	18.07.2019	-0.00076537	BTC	Withdraw	Margin loss	-£6.00
1080971	BitMex	16.06.2019	-0.08735961	BTC	Withdraw	Margin loss	-£632.10
1080972	BitMex	15.06.2019	-0.00012831	BTC	Withdraw	Margin loss	-£0.88
1081017	BitMex	14.06.2019	0.0007934	BTC	Deposit	Margin gain	£5.15
1080973	BitMex	13.06.2019	-0.00064262	BTC	Withdraw	Margin loss	-£4.12
1080974	BitMex	11.06.2019	-0.01431163	BTC	Withdraw	Margin loss	-£87.51
1080975	BitMex	10.06.2019	-0.05611752	BTC	Withdraw	Margin loss	-£352.55
1080976	BitMex	09.06.2019	-0.00024186	BTC	Withdraw	Margin loss	-£1.49
1081018	BitMex	08.06.2019	0.00031705	BTC	Deposit	Margin gain	£1.99
1080977	BitMex	07.06.2019	-0.08780557	BTC	Withdraw	Margin loss	-£546.43
1081019	BitMex	06.06.2019	0.00059629	BTC	Deposit	Margin gain	£3.67
1081020	BitMex	05.06.2019	0.05789171	BTC	Deposit	Margin gain	£351.92
1081021	BitMex	04.06.2019	0.06343907	BTC	Deposit	Margin gain	£401.02
1080978	BitMex	03.06.2019	-0.00499022	BTC	Withdraw	Margin loss	-£33.55
1081022	BitMex	03.06.2019	0.00253392	BTC	Deposit	Margin gain	£17.49
1080980	BitMex	01.06.2019	-0.00031368	BTC	Withdraw	Margin loss	-£2.13
1080979	BitMex	01.06.2019	-0.00307654	BTC	Withdraw	Margin loss	-£20.86
1081023	BitMex	01.06.2019	0.02976064	BTC	Deposit	Margin gain	£201.11
1080981	BitMex	31.05.2019	-0.00057582	BTC	Withdraw	Margin loss	-£3.76
1081024	BitMex	31.05.2019	0.0026549	BTC	Deposit	Margin gain	£17.45
BitMex							£3,129.10
Sum							£3,129.10

Full Data Set

ID	Date	Depot (Out)	Depot (In)	Type	Classification	Out	In	Fees	Datasource
1080933	03.02.2020	BitMex		Transfer	Margin loss	0.00348276 BTC			API
1080982	02.02.2020		BitMex	Transfer	Margin gain		0.01357835 BTC		API
1080983	01.02.2020		BitMex	Transfer	Margin gain		0.01140074 BTC		API
1080984	31.01.2020		BitMex	Transfer	Margin gain		0.02490901 BTC		API
1080985	30.01.2020		BitMex	Transfer	Margin gain		0.08901989 BTC		API
1080986	29.01.2020		BitMex	Transfer	Margin gain		0.04533281 BTC		API
1080987	28.01.2020		BitMex	Transfer	Margin gain		0.0232623 BTC		API
1080934	27.01.2020	BitMex		Transfer	Margin loss	0.00098271 BTC			API
1080935	26.01.2020	BitMex		Transfer	Margin loss	0.00100862 BTC			API
1080936	25.01.2020	BitMex		Transfer	Margin loss	0.00100189 BTC			API
1080937	24.01.2020	BitMex		Transfer	Margin loss	0.00181811 BTC			API
1080988	23.01.2020		BitMex	Transfer			0.0839554 BTC		API
1080938	23.01.2020	BitMex		Transfer	Margin loss	0.00180887 BTC			API
1080939	22.01.2020	BitMex		Transfer	Margin loss	0.0011599 BTC			API
1080940	21.01.2020	BitMex		Transfer	Margin loss	0.0008335 BTC			API
1080941	20.01.2020	BitMex		Transfer	Margin loss	0.00101208 BTC			API
1080942	19.01.2020	BitMex		Transfer	Margin loss	0.00147252 BTC			API
1080943	18.01.2020	BitMex		Transfer	Margin loss	0.00213454 BTC			API
1080944	17.01.2020	BitMex		Transfer	Margin loss	0.03425735 BTC			API
1080945	16.01.2020	BitMex		Transfer	Margin loss	0.03493982 BTC			API
1080989	16.01.2020		BitMex	Transfer	Margin gain		0.01322859 BTC		API
1080947	15.01.2020	BitMex		Transfer	Margin loss	0.0006091 BTC			API
1080946	15.01.2020	BitMex		Transfer	Margin loss	0.00104006 BTC			API
1080948	14.01.2020	BitMex		Transfer	Margin loss	0.00279371 BTC			API
1080990	13.01.2020		BitMex	Transfer	Margin gain		0.01440383 BTC		API
1080991	12.01.2020		BitMex	Transfer	Margin gain		0.00944876 BTC		API
1080992	11.01.2020		BitMex	Transfer	Margin gain		0.01230421 BTC		API
1080949	10.01.2020	BitMex		Transfer	Margin loss	0.00026451 BTC			API
1080950	09.01.2020	BitMex		Transfer	Margin loss	0.00066129 BTC			API
1080993	08.01.2020		BitMex	Transfer	Margin gain		0.05775299 BTC		API
1080994	07.01.2020		BitMex	Transfer	Margin gain		0.07115599 BTC		API
1080951	06.01.2020	BitMex		Transfer	Margin loss	0.00028126 BTC			API
1080952	05.01.2020	BitMex		Transfer	Margin loss	0.00028487 BTC			API
1080953	04.01.2020	BitMex		Transfer	Margin loss	0.00063122 BTC			API
1080995	03.01.2020		BitMex	Transfer	Margin gain		0.07535133 BTC		API
1080996	02.01.2020		BitMex	Transfer	Margin gain		0.00011308 BTC		API
1080997	01.01.2020		BitMex	Transfer	Margin gain		0.00029208 BTC		API
1080998	31.12.2019		BitMex	Transfer	Margin gain		0.00590785 BTC		API
1080999	30.12.2019		BitMex	Transfer	Margin gain		0.02813757 BTC		API
1080954	29.12.2019	BitMex		Transfer	Margin loss	0.00024645 BTC			API

1080955	28.12.2019	BitMex		Transfer	Margin loss	0.00025025 BTC			API
1080956	27.12.2019	BitMex		Transfer	Margin loss	0.00040301 BTC			API
1080957	26.12.2019	BitMex		Transfer	Margin loss	0.00016656 BTC			API
1080958	25.12.2019	BitMex		Transfer	Margin loss	0.00016494 BTC			API
1080959	24.12.2019	BitMex		Transfer	Margin loss	0.00040796 BTC			API
1081000	23.12.2019		BitMex	Transfer	Margin gain		0.02545334 BTC		API
1081001	21.12.2019		BitMex	Transfer	Margin gain		0.00390527 BTC		API
1080960	20.12.2019	BitMex		Transfer	Margin loss	0.00004416 BTC			API
1081002	19.12.2019		BitMex	Transfer	Margin gain		0.06293527 BTC		API
1081003	18.12.2019		BitMex	Transfer	Margin gain		0.00006811 BTC		API
1081004	17.12.2019		BitMex	Transfer	Margin gain		0.07376996 BTC		API
1080961	16.12.2019	BitMex		Transfer	Margin loss	0.00029318 BTC			API
1080962	15.12.2019	BitMex		Transfer	Margin loss	0.00048818 BTC			API
1081005	14.12.2019		BitMex	Transfer	Margin gain		0.0002719 BTC		API
1081006	13.12.2019		BitMex	Transfer	Margin gain		0.00022095 BTC		API
1081007	12.12.2019		BitMex	Transfer	Margin gain		0.0028723 BTC		API
1080963	11.12.2019	BitMex		Transfer	Margin loss	0.00068142 BTC			API
1081008	10.12.2019		BitMex	Transfer	Margin gain		0.01474064 BTC		API
1080964	09.12.2019	BitMex		Transfer	Margin loss	0.00054874 BTC			API
1081009	08.12.2019		BitMex	Transfer	Margin gain		0.00324584 BTC		API
1081010	07.12.2019		BitMex	Transfer	Margin gain		0.02533746 BTC		API
1080965	06.12.2019	BitMex		Transfer	Margin loss	0.0007985 BTC			API
1081011	05.12.2019		BitMex	Transfer	Margin gain		0.00625831 BTC		API
1080966	04.12.2019	BitMex		Transfer	Margin loss	0.00025648 BTC			API
1081012	04.12.2019		BitMex	Transfer			0.0045 BTC		API
1081013	30.11.2019		BitMex	Transfer	Margin gain		0.01319851 BTC		API
1081014	29.11.2019		BitMex	Transfer	Margin gain		0.00263778 BTC		API
1080967	28.11.2019	BitMex		Transfer	Margin loss	0.00023032 BTC			API
1081027	28.11.2019	BitPanda		Transfer	Payment	50.00 ARK			Manual import
1081015	28.11.2019		BitMex	Transfer			0.07012167 BTC		API
1080925	17.10.2019		BitPanda	Transfer			0.15 ETH		API
1081026	01.10.2019		BitPanda	Transfer	Airdrop		100.00 ARK		Manual import
1080969	25.07.2019	BitMex		Transfer		0.04512669 BTC		0.001 BTC	API
1080968	25.07.2019	BitMex		Transfer	Margin loss	0.00006958 BTC			API
1080970	18.07.2019	BitMex		Transfer	Margin loss	0.00076537 BTC			API
1081016	17.07.2019		BitMex	Transfer			0.04453804 BTC		API
1080971	16.06.2019	BitMex		Transfer	Margin loss	0.08735961 BTC			API
1080972	15.06.2019	BitMex		Transfer	Margin loss	0.00012831 BTC			API
1081017	14.06.2019		BitMex	Transfer	Margin gain		0.0007934 BTC		API
1080973	13.06.2019	BitMex		Transfer	Margin loss	0.00064262 BTC			API
1080974	11.06.2019	BitMex		Transfer	Margin loss	0.01431163 BTC			API
1080975	10.06.2019	BitMex		Transfer	Margin loss	0.05611752 BTC			API
1080976	09.06.2019	BitMex		Transfer	Margin loss	0.00024186 BTC			API

1081018	08.06.2019		BitMex	Transfer	Margin gain		0.00031705 BTC		API
1080977	07.06.2019	BitMex		Transfer	Margin loss	0.08780557 BTC			API
1081019	06.06.2019		BitMex	Transfer	Margin gain		0.00059629 BTC		API
1081020	05.06.2019		BitMex	Transfer	Margin gain		0.05789171 BTC		API
1081021	04.06.2019		BitMex	Transfer	Margin gain		0.06343907 BTC		API
1080978	03.06.2019	BitMex		Transfer	Margin loss	0.00499022 BTC			API
1081022	03.06.2019		BitMex	Transfer	Margin gain		0.00253392 BTC		API
1080980	01.06.2019	BitMex		Transfer	Margin loss	0.00031368 BTC			API
1080979	01.06.2019	BitMex		Transfer	Margin loss	0.00307654 BTC			API
1081023	01.06.2019		BitMex	Transfer	Margin gain		0.02976064 BTC		API
1080981	31.05.2019	BitMex		Transfer	Margin loss	0.00057582 BTC			API
1081024	31.05.2019		BitMex	Transfer	Margin gain		0.0026549 BTC		API
1081025	30.05.2019		BitMex	Transfer	Mined		0.10 BTC		API
542991	19.11.2019	BitPanda		Trade		0.2937986 ETH	46.41 EUR		API
542990	19.11.2019	BitPanda		Trade		46.41 EUR	0.00623419 BTC		API

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For UK resident

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https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/690351/sa108-notes-2018.pdf

Don't forget to fill out the following document as well:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/690350/sa108-2018.pdf

Please find below further information about the tax report:

1. Cases of a limited or extended limited or other special type of tax liability, a change of tax liability during the year or a tax liability abroad are not covered by the tax report.
2. In the case of coins which are obtained without consideration, i.e. which were donated, the user must continue to pay the acquisition costs which the donor of the coins had himself. As a rule, however, these acquisition costs are not known. The result report therefore sets the value of these coins from the day on which the user receives the coins as a gift. This value can be higher or lower than the actual acquisition costs. If the user is aware of the acquisition costs, he must state them correctly in his tax return. Otherwise, the user must inform the tax office of the valuation of the coins at the time of the donation.
3. In the case of an Airdrop or token from a Faucet, the result report assumes that the user received the coins from a third party who created the coins himself. Airdrops are treated as Income.
4. The determination of capital gains and the calculation of other income in the result report are based on various exchange rates. Each calculation is based on several exchange rates at the same time. These are exchange rates between the traded crypto currencies as well as exchange rates between crypto currencies and USD and the USD/EUR exchange rate. The exchange rates applied vary depending on the individual transaction. We obtain these exchange rates from publicly available sources. For crypto currencies in particular from Crypto Coin Comparison Limited, England (www.cryptocompare.com). We obtain the USD/EUR exchange rate from Open Exchange Rates (UK) Limited, England (www.openexchangerates.org). We apply the average exchange rate available to us from the day of the respective transaction for which the disposal proceeds or similar are to be calculated. In the context of a tax assessment, the tax authorities may take the view that exchange rates from other sources, other providers or another time of day should have been used. There are currently no binding requirements for this, in particular there are no centrally determined reference rates for crypto currencies. We therefore assume no liability and guarantee that the calculation results provided by us can be used as the basis for a tax assessment. In particular, we are not obliged to subsequently provide exchange rates if the user is requested by the tax authorities or third parties to base his calculations on other exchange rates.
5. The result report shows the gain or loss on the sale of coins used for staking separately.
6. Coins that the user receives when participating in mining are shown separately in the result report. The result report assumes that this is not a commercial activity. Whether the user exercises a commercial activity through mining and earns income from business operations can only be clarified in individual cases. In this respect each user should be advised separately by a lawyer or tax consultant before taking up mining.
7. In any case, the result report assumes that coins are held as taxable private assets. The earnings report does not take into account the tax treatment of coins held as part of a commercial activity, in a corporation or otherwise as taxable business assets.
8. Transaction fees incurred as a result of the user transferring coins between his wallets or from an exchange to a wallet cannot be directly attributed to a taxable or tax-free disposal transaction. The result report therefore shows these costs separately unless they are directly related to the acquisition or sale or exchange of coins. The allocation and assignment of these income-related expenses has to be carried out by the user himself. For this the user should let himself be advised taxwise.
9. The result report shall show all profits and losses from private capital gains and other services resulting from the data which the user has uploaded to Accounting. Outside of this data, however, the user may realize other circumstances which also lead to income from other services or from private sales transactions. This applies in particular to the purchase and sale of crypto currencies if these processes are not part of the data available to Accounting AG. This may also apply to the purchase and sale of foreign currencies, real estate or other assets that fall under the circumstances of the private sale transaction or to other circumstances that represent income from other services. It may therefore be the case that the result report does not show all tax-relevant income from these types of income. The user himself is therefore responsible for the completeness of his tax return.
10. The result report shows losses from the purchase and sale of crypto currencies. The profit report cannot take into account the regulations on loss offsetting, any loss carryback, the possibility of limiting the loss carryback or loss offsetting between spouses. In this respect, the user should seek tax advice.

11. The disclosure of profits and losses in the result report does not tell the user whether the user is carrying out an activity subject to authorization, for example by keeping or administering funds or coins for third parties. Accountimg AG cannot verify the user's obligation to obtain a regulatory or commercial or other permit for his activity and makes no statement in this regard.