



# Cryptoasset Accounting Report

## UK Individual Tax Rules

Tax Year(s): 2014/15, 2015/16, 2016/17, 2017/18

Source: example.xlsx

# Audit

## Wallet Balances

### Bitstamp

Wallet	Asset	Balance
Bitstamp	BTC	0
Bitstamp	USD	0

### Coinfloor

Wallet	Asset	Balance
Coinfloor	BTC	0
Coinfloor	GBP	0

### Desktop wallet

Wallet	Asset	Balance
Desktop wallet	BTC	13.11024863

### LocalBitcoins

Wallet	Asset	Balance
LocalBitcoins	BTC	0
LocalBitcoins	GBP	0

### Poloniex

Wallet	Asset	Balance
Poloniex	BTC	0.89344264
Poloniex	ETH	248.60854866
Poloniex	XRP	19,037.77593453

# Asset Balances

## Cryptoassets

Asset	Balance	Transfers Mismatch
BTC	14.00369127	
ETH	248.60854866	
XRP	19,037.77593453	

## Fiat Currency

Asset	Balance
GBP	0
USD	0

# Tax Year - 2014/15

Apr 6th 2014 to Apr 5th 2015

## Capital Gains

Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
BTC	26/06/2014	Bed & Breakfast (23/07/2014)	0.002435	£0.89	£0.00	£0.80	£-0.09
BTC	18/07/2014	Bed & Breakfast (23/07/2014)	0.02757	£10.04	£0.05	£9.94	£-0.15
BTC	24/07/2014	Same Day	0.0001	£0.04	£0.00	£0.04	£0.00
Total			0.030105	£10.97	£0.05	£10.78	£-0.24
<b>Total</b>				<b>£10.97</b>	<b>£0.05</b>	<b>£10.78</b>	<b>£-0.24</b>

## Summary

Number of disposals:	3
Disposal proceeds:	£10.78
Allowable costs (including the purchase price):	£11.02
Gains in the year, before losses:	£0.00
Losses in the year:	£0.24

## Tax Estimate

The figures below are only an estimate, they do not take into consideration other gains and losses in the same tax year, always consult with a professional accountant before filing.

Taxable gain: £0.00  
Capital Gains Tax (Basic rate): £0.00 (18%)  
Capital Gains Tax (Higher rate): £0.00 (28%)

## Income

Income Type	Market Value	Fees
Total	£0.00	£0.00

## Margin Trading

These figures are NOT included in the Summary or Tax Estimate above.

Wallet	Contract	Gains	Losses	Fees	Fee Rebates
Total		£0.00	£0.00	£0.00	£0.00

# Tax Year - 2015/16

Apr 6th 2015 to Apr 5th 2016

## Capital Gains

Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
BTC	27/01/2016	Bed & Breakfast (29/01/2016)	5.32306861	£1,417.53	£2.90	£1,483.06	£62.63
BTC	29/01/2016	Same Day	0.01110608	£2.96	£0.00	£2.96	£0.00
Total			5.33417469	£1,420.49	£2.90	£1,486.02	£62.63
Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
ETH	27/01/2016	Same Day	1.68939841	£2.97	£0.00	£2.97	£0.00
ETH	29/01/2016	Section 104	843.00981977	£1,480.06	£2.96	£1,478.78	£-4.24
Total			844.69921818	£1,483.03	£2.96	£1,481.75	£-4.24
<b>Total</b>				<b>£2,903.52</b>	<b>£5.86</b>	<b>£2,967.77</b>	<b>£58.39</b>

## Summary

Number of disposals:	4
Disposal proceeds:	£2,967.77
Allowable costs (including the purchase price):	£2,909.38
Gains in the year, before losses:	£62.63
Losses in the year:	£4.24

## Tax Estimate

The figures below are only an estimate, they do not take into consideration other gains and losses in the same tax year, always consult with a professional accountant before filing.

Taxable gain*:	£0.00
Capital Gains Tax (Basic rate):	£0.00 (18%)
Capital Gains Tax (Higher rate):	£0.00 (28%)

\*£58.39 of the "Annual Exempt Amount" tax-free allowance (£11,100.00) used

## Income

Asset	Date	Income Type	Description	Quantity	Market Value	Fees
BTC	22/05/2015	Income		3	£450.00	£0.00
<b>Income Type</b>					<b>Market Value</b>	<b>Fees</b>
		Income			£450.00	£0.00
<b>Total</b>					<b>£450.00</b>	<b>£0.00</b>

## Margin Trading

These figures are NOT included in the Summary or Tax Estimate above.

Wallet	Contract	Gains	Losses	Fees	Fee Rebates
<b>Total</b>		<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>

# Tax Year - 2016/17

Apr 6th 2016 to Apr 5th 2017

## Capital Gains

Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
BTC	24/03/2017	Section 104	0.0002	£0.03	£0.00	£0.15	£0.12
<b>Total</b>				<b>£0.03</b>	<b>£0.00</b>	<b>£0.15</b>	<b>£0.12</b>

## Summary

Number of disposals:	1
Disposal proceeds:	£0.15
Allowable costs (including the purchase price):	£0.03
Gains in the year, before losses:	£0.12
Losses in the year:	£0.00

## Tax Estimate

The figures below are only an estimate, they do not take into consideration other gains and losses in the same tax year, always consult with a professional accountant before filing.

Taxable gain*:	£0.00
Capital Gains Tax (Basic rate):	£0.00 (10%)
Capital Gains Tax (Higher rate):	£0.00 (20%)

\*£0.12 of the "Annual Exempt Amount" tax-free allowance (£11,100.00) used

## Income

Income Type	Market Value	Fees
Total	£0.00	£0.00

## Margin Trading

These figures are NOT included in the Summary or Tax Estimate above.

Wallet	Contract	Gains	Losses	Fees	Fee Rebates
Total		£0.00	£0.00	£0.00	£0.00

# Tax Year - 2017/18

Apr 6th 2017 to Apr 5th 2018

## Capital Gains

Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
BTC	12/04/2017	Bed & Breakfast (10/05/2017)	1.0003	£1,414.35	£1.22	£975.08	£-440.49
BTC	12/04/2017	Section 104	8.29479379	£1,388.05	£13.62	£8,085.68	£6,684.01
BTC	08/08/2017	No Gain/No Loss	5	£1,148.63	£2.07	£1,150.70	£0.00
BTC	09/09/2017	Section 104	0.99999993	£229.73	£2.92	£3,345.37	£3,112.72
BTC	24/12/2017	Bed & Breakfast (02/01/2018)	2.0001	£21,904.76	£60.44	£20,148.05	£-1,817.15
BTC	05/04/2018	Section 104	0.03037549	£250.65	£0.19	£148.05	£-102.79
Total			17.32556921	£26,336.17	£80.46	£33,852.93	£7,436.30
Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
ETH	12/04/2017	Same Day	0.62207655	£22.62	£0.03	£22.62	£-0.03
Asset	Date	Disposal Type	Quantity	Cost	Fees	Proceeds	Gain
XRP	09/09/2017	Same Day	30.22974602	£5.02	£0.00	£5.02	£0.00
XRP	01/04/2018	Bed & Breakfast (05/04/2018)	914.84163064	£147.68	£0.18	£314.36	£166.50
XRP	01/04/2018	Section 104	1,085.15836936	£180.13	£0.14	£372.89	£192.62
XRP	05/04/2018	Same Day	2.29283616	£0.37	£0.00	£0.37	£0.00
Total			2,032.52258218	£333.20	£0.32	£692.64	£359.12
<b>Total</b>				<b>£26,691.99</b>	<b>£80.81</b>	<b>£34,568.19</b>	<b>£7,795.39</b>

## Summary

Number of disposals:	11
Disposal proceeds:	£34,568.19
Allowable costs (including the purchase price):	£26,772.80
Gains in the year, before losses:	£10,155.85
Losses in the year:	£2,360.46

## Tax Estimate

The figures below are only an estimate, they do not take into consideration other gains and losses in the same tax year, always consult with a professional accountant before filing.

Taxable gain*:	£0.00
Capital Gains Tax (Basic rate):	£0.00 (10%)
Capital Gains Tax (Higher rate):	£0.00 (20%)

\*£7,795.39 of the "Annual Exempt Amount" tax-free allowance (£11,300.00) used

## Income

Asset	Date	Income Type	Description	Quantity	Market Value	Fees
BTC	10/05/2017	Income		1.0003	£1,414.35	£0.00
BTC	02/01/2018	Mining		12.5	£136,897.88	£0.00
Total				13.5003	£138,312.23	£0.00

Income Type	Market Value	Fees
Income	£1,414.35	£0.00
Mining	£136,897.88	£0.00

Total	£138,312.23	£0.00
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## Margin Trading

These figures are NOT included in the Summary or Tax Estimate above.

Wallet	Contract	Gains	Losses	Fees	Fee Rebates
Total		£0.00	£0.00	£0.00	£0.00

# Appendix

## Price Data - 2014/15

Asset	Data Source	Date	Price (GBP)	Price (BTC)
1 BTC (Bitcoin)	<a href="#">CryptoCompare</a>	18/07/2014	£360.66	n/a
1 BTC (Bitcoin)	<a href="#">CryptoCompare</a>	24/07/2014	£365.50	n/a
1 USD (United States Dollar)	<a href="#">BittyTaxAPI</a>	23/07/2014	£0.59	n/a
1 USD (United States Dollar)	<a href="#">BittyTaxAPI</a>	24/07/2014	£0.59	n/a

## Price Data - 2015/16

Asset	Data Source	Date	Price (GBP)	Price (BTC)
1 BTC (Bitcoin)	<a href="#">CryptoCompare</a>	27/01/2016	£278.61	n/a
1 BTC (Bitcoin)	<a href="#">CryptoCompare</a>	29/01/2016	£266.30	n/a

## Price Data - 2016/17

Asset	Data Source	Date	Price (GBP)	Price (BTC)
1 BTC (Bitcoin)	<a href="#">CryptoCompare</a>	24/03/2017	£751.27	n/a

## Price Data - 2017/18

Asset	Data Source	Date	Price (GBP)	Price (BTC)
1 BTC (Bitcoin)	CryptoCompare	12/04/2017	£974.79	n/a
1 BTC (Bitcoin)	CryptoCompare	10/05/2017	£1,413.93	n/a
1 BTC (Bitcoin)	CryptoCompare	08/08/2017	£2,645.70	n/a
1 BTC (Bitcoin)	CryptoCompare	09/09/2017	£3,345.37	n/a
1 BTC (Bitcoin)	CryptoCompare	24/12/2017	£10,526.46	n/a
1 BTC (Bitcoin)	CryptoCompare	02/01/2018	£10,951.83	n/a
1 BTC (Bitcoin)	CryptoCompare	01/04/2018	£4,892.83	n/a
1 BTC (Bitcoin)	CryptoCompare	05/04/2018	£4,874.01	n/a
1 XRP (XRP)	CryptoCompare	01/04/2018	£0.34	0.00007023

## Current Holdings

Asset	Quantity	Cost (inc. fees)	Market Value	Gain
BTC (Bitcoin)	14.00369127	£115,555.82	£1,094,206.70	£978,650.88
ETH (Ethereum)	248.60854866	£9,049.43	£631,329.76	£622,280.33
XRP (XRP)	19,037.77593453	£3,162.59	£32,656.03	£29,493.44
<b>Total</b>		<b>£127,767.84</b>	<b>£1,758,192.49</b>	<b>£1,630,424.65</b>