



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
Total				£10.97	£0.05	£10.78	£-0.24

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

Total				£2,903.52	£5.86	£2,967.77	£58.39
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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
					Market Value	Fees
Income Type						
Income					£450.00	£0.00
Total					£450.00	£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 - 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
Total				£0.03	£0.00	£0.15	£0.12

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

Total				£26,691.99	£80.81	£34,568.19	£7,795.39
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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)	CryptoCompare	18/07/2014	£360.66	n/a
1 BTC (Bitcoin)	CryptoCompare	24/07/2014	£365.50	n/a
1 USD (United States Dollar)	BittyTaxAPI	23/07/2014	£0.59	n/a
1 USD (United States Dollar)	BittyTaxAPI	24/07/2014	£0.59	n/a

Price Data - 2015/16

Asset	Data Source	Date	Price (GBP)	Price (BTC)
1 BTC (Bitcoin)	CryptoCompare	27/01/2016	£278.61	n/a
1 BTC (Bitcoin)	CryptoCompare	29/01/2016	£266.30	n/a

Price Data - 2016/17

Asset	Data Source	Date	Price (GBP)	Price (BTC)
1 BTC (Bitcoin)	CryptoCompare	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
Total		£127,767.84	£1,758,192.49	£1,630,424.65