General information

Any tax-related information provided by us is not tax advice, financial advice, accounting advice or legal advice and cannot be used by you or any other party for the purpose of avoiding tax penalties. You should seek the advice of a tax professional regarding your particular circumstances. We make no claims, promises, or warranties about the accuracy of the information provided herein. Everything included herein is our opinion and not a statement of fact.

This report contains information neede to report your crypto taxes in Sweden. In Sweden crypto taxes affect three different tax types, namely capital gains tax, income tax, and interest income tax. This report contains information about if and what you need to report for each part. For a detailed explanation about what to do with the information in this report. Please follow our guide about <u>declaring crypto taxes in Sweden</u>

Capital gains (K4)

General information

Cryptocurrencies are treated in accordance with the provisions on "Other Assets" in Chapter 52 of the Income Tax Act (Inkomstskattelagan). This means that any form of sale of Bitcoin or other cryptocurrencies must be reported as a capital gain.

The following table contains a list of all crypto assets you have either made profits or losses in during this tax year. The information in the table corresponds to the information you need to declare in your K4 tax form. See the-guide for a detailed explanation of what you should declare to Skattverket.

Asset	Rounded amount	Unrounded amount	Sale price (SEK)	Cost basis (SEK)	Profit (SEK)	Loss (SEK)
ETH	1	1.12242272	40882	25138	15744	
ETH	0	0.06253422	746	878		-132
CGLD	1	0.97304661	28	17	11	
BTC	0	0.0003	124	119	5	
BTC	0	0.00017376999999999998	30	56		-25
USDC	5000	5000.0	43703	43541	162	
SOL	0	0.09271	174	199		-25
EUR	0	0.1718	0	2		-2
MOVR	0	0.013	35	37		-2

General information

If you have earned crypto for some form of work or effort then you need to pay typical Income Taxes, just as you would have if you were paid in your local currency. If you decide to keep the cryptocurrency that you received, then you will need to pay capital gains taxes on any profits or losses that are incurred when you sell them.

Submitting Income Tax:

How to submit your income tax depends on the type of income you received (salary, mining etc). For detailed information, check our <u>guide about declaring mining profits</u>

Mining: (Divly label: mining) If you have received a surplus income from mining, then you need to fill out a T2 form. You can find this form in the online portal by navigating to Bilagor > Inkomst av hobby, internetinkomster m.m. (T2). Make sure you only declare mining if you made a profit after the expenses of your mining hardware etc have been deducted! The expenses can be used to deduct mining income for several years.

Salary and other benefits: (Divly labels: Income, Rewards) If you have received an income for such as a salary, then you need to delcare this as Inkomst av Tjanst. Navigate to andra and choose the appropriate field in the dropdown. Update the value in the chosen section so it includes the income you received in crypto.

Income label	Amount
Reward	184 SEK
Mining	52958 SEK
Income	21425 SEK

Interest Income

General information

If you have received crypto in the form of loan interest or staking rewards, then you will be subject to interest income tax. Similar to capital gains tax, it is taxed at a rate of 30%. The difference is that losses from interest payments you have made are fully deductible.

Submitting Interest Income Tax

To declare your interest income, you need to add the total sum to section 7.2. You will need to do this if you have received crypto from loan interest or staking rewards (Divly label: Loan Interest). For more information on how to hand in your interest income, visit our guide on submitting interest income tax in Sweden

Income label	Amount
Interest Received	26614 SEK
Staking Reward	22480 SEK