

# Taxation, Virtual Currency and Blockchain

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## Taxation, Virtual Currency and Blockchain



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Taxation, Virtual Currency and Blockchain has an in-depth and comprehensive analysis of tax implications that derive from activities such as for example exchange of products and providers for virtual currency, exchange of legal currency for virtual currency, exchange of virtual currency for another virtual currency, currency mining and possession of virtual currency that appreciates in value. The emergence of convertible decentralized digital currency schemes confronts tax authorities with unprecedented questions. Among them will be the status of virtual currency for tax reasons, which digital transactions may reap the benefits of a VAT exemption and determining the most optimal approach to tax regulation. This book is about traditional taxes definitions which are embedded in regulations and their capability (or inability) to encompass income generated by fresh types of economic activity in a manner that keeps both their theoretical justification and their useful execution. What's in this publication: Seeking to ascertain whether digital currency requires extra regulation or whether the law as it stands is sufficient to administer its usage, the analysis not only thoroughly explains the nature of the underlying blockchain technology and its regulatory and judicial treatment up to now but also identifies guidelines for digital currency transactions and makes recommendations for the improvement of the existing taxes systems. Among the areas of the phenomenon protected are the following: particular areas of virtual currency make use of such as smart contracts and preliminary coin offerings; comparative overview of tax consequences of digital currency transactions in Germany, the Netherlands, the United Kingdom and the United States; methodology for creating a highly effective regulatory framework for the taxation of virtual currency; VAT/sales taxes treatment of transactions including digital currency in europe and america; The book examines taxes effects of using convertible decentralised digital currency schemes (such as Bitcoin or Ethereum) since such currency represents the vast majority of all digital currency types. How this will help you: In its detailed overview of recent tax advancements that affect virtual currency transactions and evaluation of tax policies related to virtual currencies, this book does not have any peers. and the continuing future of blockchain. The book offers three parts and an annex that describes tax rules, administrative rulings and court decisions concerning digital currency in twenty countries. Especially because of the Organisation for Economic Co-procedure and Development's (OECD) study of the tax difficulties presented by the digital economy as part of its bottom erosion and profit shifting (BEPS) project, this clear and comprehensive explanation of the working of digital currency and blockchain technology will become welcomed by taxes administration officials and by people mining and transacting in virtual currencies having to know their taxes compliance obligations.



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