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REPORT

INFORMATION

Report Type:	Crypto Tax Report for Individuals
Country:	Spain
Tax Year:	2022
Cost Basis Method:	FIFO
Currency:	EUR
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How to use this report

This report has been specifically designed for citizens declaring their crypto taxes in Spain to the their crypto taxes to the Agencia Tributaria. Only use this report if you are declaring crypto taxes in Spain.

In Spain, cryptocurrencies are treated similarly to real estate. You will either have to pay wealth tax, capital gains tax, or income tax on your cryptocurrencies.

This report provides all the necessary information for your personal income tax declaration (**Modelo 100**), which includes your capital gains and income taxes. Additionally, it provides details for the wealth tax (**Modelo 714**) and the information required for **Modelo 721**.

For a detailed explanation of how to declare using the information in this report, please refer to our guide: [How to submit your tax report to the Agencia Tributaria](#).

B- RENDIMIENTOS DEL CAPITAL MOBILIARIO

Income from Movable Capital

Earnings from staking and interest on loans of your cryptocurrencies align with income from movable capital. They are reported in the "Rendimientos del capital mobiliario" section of your tax report. Specifically, they are included in **box 0033**, for "income resulting from the imposition of capital and other capital returns to be integrated into the savings taxable base."

Please find the table below for a detailed breakdown of such income generated during the tax year.

Declare the Following	Amount to Declare (EUR)
Staking	1546.97
Interest	1663.94

F1- GANANCIAS Y PÉRDIDAS PATRIMONIALES QUE NO DERIVAN DE LA TRANSMISIÓN DE ELEMENTOS PATRIMONIALES.

English - Gains and losses without the transfer of assets

Gains made without having sold or traded away your crypto should be recorded in **box 304**, losses you've made such as through scams or robberies should be recorded in **box 305**. It's essential to consult with a professional tax consultant to understand if and how losses or thefts of cryptocurrency can be declared for tax purposes.

Declare the Following	Box 304	Box 305
Airdrop	1143.50	
Income	1757.55	
Rewards	1506.88	
Fork	1287.86	
Lost & Stolen		0.00

F2- TRANSMISIÓN O PERMUTA DE MONEDAS VIRTUALES POR PARTICULARES.

English -Capital gains and losses derived from the transmission or exchange of virtual currencies by individuals.

Look for the heading "Ganancias y pérdidas patrimoniales derivadas de la transmisión o permuta de monedas virtuales por particulares" (Capital gains and losses derived from the transmission or exchange of virtual currencies by individuals.)

Please refer to the subsequent section for a list of currencies you've traded. Each currency and transaction type (sold for fiat, sold for crypto, sold for NFTs, sold for goods & services, sold for other) needs to be declared individually.

However, there's a limitation. The form only allows declarations for a restricted number of currencies. Hence, we've included the comprehensive list of all currencies, and if your transactions involve more than 10 different currencies, we've created an aggregated figure that encompasses all remaining currencies beyond the top 10.

In collaboration with your tax advisor, you may opt to declare each of the top 10 currencies individually and then use the summarized figure for the rest. Alternatively, upon discussing with your advisor, you may decide to declare all currencies separately, or identify a different cut-off point.

F2-TOP 10 CURRENCIES

Currency	Transaction Type	1804 Sale Value	1806 Acquisition Cost	1807/1809 Gain/Loss
ETH	Crypto to Fiat	2150.00	2509.73	-359.73
	Crypto to Crypto	226.46	487.61	-261.15
	Crypto to NFT and Other	741.35	487.61	253.74
	Crypto to Goods and Services	742.93	487.61	255.32
XMR	Crypto to Fiat	470.53	300.00	170.53
	Crypto to Crypto	234.54	250.00	-15.46
	Crypto to NFT and Other	46.79	250.00	-203.21
	Crypto to Goods and Services	47.09	250.00	-202.91
BTC	Crypto to Fiat	720.12	290.25	429.87
	Crypto to Crypto	0.00	0.00	0.00
	Crypto to NFT and Other	0.00	0.00	0.00
	Crypto to Goods and Services	0.00	0.00	0.00
BNB	Crypto to Fiat	416.32	100.00	316.32
	Crypto to Crypto	0.00	0.00	0.00
	Crypto to NFT and Other	0.00	0.00	0.00
	Crypto to Goods and Services	0.00	0.00	0.00
BCH	Crypto to Fiat	359.22	200.00	159.22
	Crypto to Crypto	0.00	0.00	0.00
	Crypto to NFT and Other	0.00	0.00	0.00
	Crypto to Goods and Services	0.00	0.00	0.00
SOL	Crypto to Fiat	117.53	36.85	80.68
	Crypto to Crypto	0.00	0.00	0.00

Currency	Transaction Type	1804 Sale Value	1806 Acquisition Cost	1807/1809 Gain/Loss
	Crypto to NFT and Other	0.00	0.00	0.00
	Crypto to Goods and Services	0.00	0.00	0.00
DOT	Crypto to Fiat	17.23	5.14	12.09
	Crypto to Crypto	0.00	0.00	0.00
	Crypto to NFT and Other	0.00	0.00	0.00
	Crypto to Goods and Services	0.00	0.00	0.00
XRP	Crypto to Fiat	85.32	74.25	11.07
	Crypto to Crypto	0.00	0.00	0.00
	Crypto to NFT and Other	0.00	0.00	0.00
	Crypto to Goods and Services	0.00	0.00	0.00
LTC	Crypto to Fiat	92.56	100.00	-7.44
	Crypto to Crypto	0.00	0.00	0.00
	Crypto to NFT and Other	0.00	0.00	0.00
	Crypto to Goods and Services	0.00	0.00	0.00
ADA	Crypto to Fiat	6.20	1.19	5.01
	Crypto to Crypto	0.00	0.00	0.00
	Crypto to NFT and Other	0.00	0.00	0.00
	Crypto to Goods and Services	0.00	0.00	0.00
USDT	Crypto to Fiat	9820.00	9817.46	2.54
	Crypto to Crypto	0.00	0.00	0.00
	Crypto to NFT and Other	0.00	0.00	0.00
	Crypto to Goods and Services	0.00	0.00	0.00
USDC	Crypto to Fiat	96.75	96.15	0.60
	Crypto to Crypto	0.00	0.00	0.00
	Crypto to NFT and Other	0.00	0.00	0.00
	Crypto to Goods and Services	0.00	0.00	0.00

Currency	Transaction Type	1804 Sale Value	1806 Acquisition Cost	1807/1809 Gain/Loss
DAI	Crypto to Fiat	93.12	93.14	-0.02
	Crypto to Crypto	0.00	0.00	0.00
	Crypto to NFT and Other	0.00	0.00	0.00
	Crypto to Goods and Services	0.00	0.00	0.00
KAS	Crypto to Fiat	0.00	0.00	0.00
	Crypto to Crypto	0.00	0.00	0.00
	Crypto to NFT and Other	0.00	0.00	0.00
	Crypto to Goods and Services	0.00	0.00	0.00

F2 - OTROS ELEMENTOS PATRIMONIALES.

English - NFTs

The section **Ganancias y pérdidas patrimoniales derivadas de la transmisión o permuta de monedas virtuales por particulares** is particularly for virtual currencies. NFTs are not classified as virtual currencies in Spain. Therefore, your income from NFT trading should go in the section **Ganancias y pérdidas patrimoniales derivadas de transmisiones de otros elementos patrimoniales** (Capital gains and losses derived from transfers of other capital elements.)

You will have to report your income in Box 1636 and your acquisition cost in Box 1637. Should you have to report each transaction individually you can find more comprehensive information in the transaction history export.

Crypto Activity	Sales Price EUR	Aquisition Cost EUR
NFT	101.23	788.14

MODELO 100 - D1

English - Mining

In most instances Mining is considered a commercial activity. If you purely mine as a hobby you may qualify as earning income from movable capital. In this case you can declare your mining income under Box 304. However, in most other cases, including if you've had to invest in hardware for mining you will have to declare your mining as an economic activity.

Mining: 1314.52 EUR

MODELO 714 & 721

English

You will have to report your cryptocurrency holdings at the end of the year in two scenarios
Modelo 714: If your total worldwide wealth including crypto exceeds €700,000 **Modelo 721:** If your total cryptocurrency holdings on foreign exchanges exceeds €50,000

Total Holdings Value at end of year: 5176.81 EUR

Crypto Exchange/Wallet	Value at end of Year	Comment
Binance	4249.219666322436	-
Coinbase	927.589804383871	-

Exchange	Currency	Holdings at start of year:	Amount entered	Amount exited	Holdings at end of year	Value at end of year
Binance	ETH	0	1.0	1.0	0	0 EUR
	KAS	0	1133.635326	0	1133.63533	5.39026493165639 EUR
	USDT	0	15514.511527	11000.0	4514.51153	4243.82940139078 EUR
	NFT-02	0	1.0	1.0	0	0 EUR
	XMR	0	1.0	1.0	0	0 EUR
	NFT-01	0	1.0	1.0	0	0 EUR
Coinbase	BNB	0	1.0	1.0	0	0 EUR
	ETH	0	1.2041	1.0	0.2041	230.054145324280 EUR

Exchange	Currency	Holdings at start of year:	Amount entered	Amount exited	Holdings at end of year	Value at end of year
	USDC	0	110.0	100.0	10.0	9.40384109829589 EUR
	USDT	0	110.22	100.0	10.22	9.607226871389512 EUR
	DAI	0	102.34	95.32	7.02	6.59581373568090 EUR
	XMR	0	1.1	1.05	0.05	6.866251731987441 EUR
	XRP	0	33.6721	25.0	8.6721	2.815894687619327 EUR
	SOL	0	2.714	1.0	1.714	15.9315226506964 EUR
	BTC	0	0.00153	0.00143	0.0001	1.560777928915099 EUR
	ADA	0	352.23	4.2	348.03	80.3842420747642 EUR
	DOT	0	19.45721	1.0	18.45721	75.0238895167769 EUR
	LTC	0	0.413	0.52	0	0 EUR
	BCH	0	1.0	1.0	0	0 EUR
	LINK	0	5.6782	0	5.6782	29.1725429441083 EUR
	UNI	0	1.0	0	1.0	4.7853655030414 EUR
	DOGE	0	3167.46831245	0	3167.46831	203.673152385679 EUR
	VET	0	2780.24	0	2780.24	41.00074725593111 EUR
	FIL	0	22.78532	0	22.78532	63.6835672835715 EUR
	MATIC	0	137.245268	0	137.24527	98.1345947223870 EUR
	AVAX	0	4.7852	0	4.7852	48.8962286687454 EUR

GIFTS RECEIVED

Gifs Received: 1098.30 EUR

DISCLAIMER

English

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