

Overview of the taxation of cryptocurrencies

LIECHTENSTEIN | SWITZERLAND | GERMANY | AUSTRIA

COUNTRIES	HOLDING BITCOIN	TRADING WITH BITCOIN (SHORT TERM < 1 YEAR)	TRADING WITH BITCOIN (LONG TERM)	MINING
FL	Wealth tax (cut-off date beginning of the year)	Tax-free	Tax-free	Up to 24%
CH	Wealth tax (cut-off date end of the year)	Tax-free	Tax-free	Depending on canton and municipality
DE	No wealth tax	Up to 45%	Tax-free	Up to 45%
AT	No wealth tax	Up to 55% (As of 01.03.22: 27.5%)	Tax-free (As of 01.03.22: 27.5%)	Up to 55%

COUNTRIES	STAKED TOKEN	STAKING PRIVATE PERSON	STAKING LEGAL PERSON
FL	Wealth tax (cut-off date beginning of the year)	Tax-free	12.5%
CH	Wealth tax (cut-off date end of the year)	Depending on canton and municipality	Depending on canton and municipality
DE	No wealth tax	Up to 45%	15% + approx. 15% trade tax
AT	No wealth tax	27.5%	25%



Any questions? I look forward to your enquiry!

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