



CRYPTO-ASSETS: ARE YOU READY FOR THE NEW RULES?

*The regulatory and tax landscape
for crypto-assets continues to
evolve.*

OVER THE PAST MONTHS

new rules have entered into force, strengthening market supervision, increasing transparency requirements and introducing new reporting obligations.

WHAT HAS CHANGED?

- Implementation of the MiCA framework in Portugal.
- The Bank of Portugal and the Portuguese Securities Market Commission (CMVM) now have specific supervisory responsibilities over crypto-asset activities.
- End of the transitional regime for certain market participants.
- Increased tax transparency and reporting requirements under DAC8.
- Greater exchange of information between tax and regulatory authorities.

WHO MAY BE AFFECTED?

- Companies holding or using crypto-assets;
- Individual investors;
- Fintech companies;
- Exchanges and digital asset platforms;
- Crypto-asset service providers;
- International groups with cross-border operations.

HOW CAN BDO HELP?

- Regulatory and tax impact assessments;
- Review of reporting obligations;
- Tax risk assessments;
- Support regarding the tax treatment and documentation of crypto-asset transactions;
- Readiness assessments for new transparency and reporting requirements.



CONTACT US

If you would like to understand how these changes may affect your business or discuss crypto-asset tax and reporting obligations, our team will be pleased to assist.



Diogo Oliveira Gomes
Manager | Tax
diogo.gomes@bdo.pt



José Duarte Sousa
Senior | Tax
jose.sousa@bdo.pt

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