第10段階：販売に対する課税

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注

1. FTA working paper on cryptocurrencies and ICOs/ITOs、トークン発行の利益税上の取扱いに関する箇所（引渡し時の収益認識、開発義務に係る引当金）；DFTA, SR 642.11, Art. 58。第G部第IV章。 ↩
2. Value Added Tax Act of 12 June 2009 (VATA; MWSTG), SR 641.20, Art. 18およびArt. 21 para. 2 no. 19（支払手段に係る取引の非課税）；FTA, MWST-Info 04および暗号通貨に関する実務。第G部第V章。 ↩
3. IRAS e-Tax Guide, "Income Tax Treatment of Digital Tokens", section 9；Goods and Services Tax Act 1993 (2020 Rev. Ed.), Fourth Schedule, Part I, para. 1(1)(k)（デジタル・ペイメント・トークンの非課税供給、2020年1月1日施行）；IRAS e-Tax Guide, "GST: Digital Payment Tokens", 19 November 2019（改訂版を含む）。第M部第III章。 ↩

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