Leaving Germany with crypto

18 destination countries compared



Legal position of the country profiles 08/2026 · As of November 2026

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How to read this analysis

We group the 18 most frequently asked-about destination countries by the standard rate on private crypto gains. The grouping is a first orientation, not a ranking for your individual case.

Three German points apply alongside the destination country's tax: **section 2 AStG** (extended limited tax liability for ten years for German nationals moving to a low-tax country while keeping substantial economic interests in Germany), the **German extended inheritance tax liability** (five years without an inheritance tax treaty) and, for company shares, **section 6 AStG**.

Many countries have their own exit tax, special regimes, wealth tax or reporting duties. These details are in the country profile of the online check.

Underestimated: Czechia

An EU member state, gains tax-free after three years – and still a low-tax country under section 2 AStG: income tax on €77,000 is €10,635 there, against €21,204 in Germany (threshold: below €14,136). Czechia has no exit tax for individuals, though: section 23g ZDP applies only to corporations.

The four groups

1 **0 % on private gains**

No tax on private crypto gains, regardless of the holding period.

Georgia, Malta, Switzerland, Singapore, United Arab Emirates

2 **Tax-free after a holding period**

Tax-free after a holding period in the destination country; earlier sales are taxed.

Croatia, Portugal, Czechia

3 **Low flat or transaction rate**

A low flat rate on the gain or a small levy on the gross value of each transaction.

Bulgaria, Indonesia, Vietnam, Cyprus

4 **Regular taxation**

Crypto gains taxed at 19 % or more, or treatment unclear.

Italy, Austria, Poland, Spain, Sri Lanka, Thailand

All 18 countries at a glance

COUNTRY	HOLDING PERIOD	RATE	SECTION 2 ASTG	OWN EXIT TAX	INHERITANCE TAX TREATY
1 **0 % on private gains**					
Georgia	–	0 % on exchange trading	Not a low-tax jurisdiction	no	no
Malta	none	0 % on coins held privately	Not low-tax in general, but a special regime	no	no
Switzerland	–	0 % on private assets	Not a low-tax jurisdiction	no	yes
Singapore	–	0 % on private assets	Low-tax under the general tariff	no	no
United Arab Emirates	–	0 %	Low-tax under the general tariff	no	no
2 **Tax-free after a holding period**					
Croatia	2 years	12 %	Not a low-tax jurisdiction	no	no
Portugal	365 days	28 %	Not a low-tax jurisdiction	**yes**	no
Czechia	3 years	15 % to 23 %	Low-tax under the general tariff	no	no
3 **Low flat or transaction rate**					
Bulgaria	none	10 % flat tax	Low-tax under the general tariff	no	no
Indonesia	none	0.21 % to 1 %	Not low-tax in general, but a special regime	no	no
Vietnam	none	0.1 %	Not a low-tax jurisdiction	no	no
Cyprus	none	8 % since 2026	Not low-tax in general, but a special regime	no	no
4 **Regular taxation**					
Italy	none	26 % to 33 %	Not a low-tax jurisdiction	no	no
Austria	none	27.5 %	Not a low-tax jurisdiction	**yes**	no
Poland	none	19 %	Not a low-tax jurisdiction	no	no
Spain	none	19 % to 30 %	Not low-tax in general, but a special regime	no	no
Sri Lanka	none	up to 36 %, partly 15 %	Not a low-tax jurisdiction	no	no
Thailand	remittance basis	up to 35 %	Not a low-tax jurisdiction	no	no

Abridged information based on the country profiles (legal position 08/2026); not advice on an individual case. The tax law of the destination country is for an adviser on the ground to assess. "Section 2 AStG": our own calculation based on the 2026 tariff, not an official ruling.

The leading group in detail

Groups 1 and 2: where private crypto gains are tax-free – with the points that decide in practice.



Georgia

0 % ON PRIVATE GAINS

Holding period	Irrelevant for private exchange trading: 0 % regardless of holding period, as long as there is no Georgian business activity
Standard rate on crypto gains	0 % on private gains from exchange trading (territorial principle); general income tax rate 20 %
Classification under § 2 AStG	Not a low-tax country, no preferential taxation
Crypto exit tax	No exit taxation for privately held crypto assets is known
Inheritance tax treaty with Germany	No

What to watch: Georgia isn't a low-tax country: the flat tax of 20 % passes the burden comparison under § 2(2) no. 1 AStG (reference income €77,000: €15,400 against around €21,200 in Germany; two-thirds threshold about €14,100; reduction 27.4 %, below the required third). No preferential taxation under § 2(2) no. 2 AStG: the exemption for foreign income is open to all residents, and the benefit the Federal Fiscal Court requires, granted specifically as a newcomer, is missing; ...



Malta

0 % ON PRIVATE GAINS

Holding period	none
Standard rate on crypto gains	0% (coins, private); up to 35% for commercial activity
Classification under § 2 AStG	Not a low-tax country by tariff. Anyone using the non-dom regime (only remitted foreign income taxed) has preferential taxation under section 2(2) no. 2 AStG (cf. Federal Fiscal Court, IX R 37/21 on the UK remittance basis)
Crypto exit tax	No: no exit tax for individuals (European Commission, Expert Group on tax structures, December 2025)
Inheritance tax treaty with Germany	No

What to watch: Malta passes the burden comparison of § 2(2) no. 1 AStG (own calculation based on the 2026 schedule: at €77,000, around €17,550 against about €21,200 in Germany; two-thirds threshold of around €14,100). The non-dom system attaches to the absence of a Maltese domicile and corresponds to the UK's remittance-basis taxation, which the Federal Fiscal Court classified as preferential taxation in 2025; the availability of the option is enough, and the €5,000 minimum tax doesn't automatically cure this. ...



Switzerland

0 % ON PRIVATE GAINS

Holding period	– (private capital gains generally tax-free regardless of the holding period)
Standard rate on crypto gains	0 % (private); plus an annual wealth tax.
Classification under § 2 AStG	No.
Crypto exit tax	No (for privately held crypto assets)
Inheritance tax treaty with Germany	Yes (1978); extends Germany's follow-up taxation period from five to ten years.

What to watch: Switzerland isn't a low-tax country within the meaning of § 2 AStG; even in the most favorable cantons, the one-third threshold isn't undercut. § 50d(9) EStG does not override the exemption for private crypto gains: it applies to every person resident in Switzerland and matches the DTT's allocation to the state of residence. No court and no voice in the literature applies the provision to this scenario; this is our position.



Singapore

0 % ON PRIVATE GAINS

Holding period	– (no capital gains tax; for private investors generally regardless of holding period)
Regular rate on crypto gains	0 % (private). If classified as a trade or business: progressive schedule up to 24 % (individuals) or 17 % corporate tax
Classification under § 2 AStG	Yes (low-tax country under section 2(2) no. 1 AStG): tariff tax on €77,000 of €4,948 (ECB rate 7 January 2026: SGD 1.4972) against €21,204 in Germany (2026 threshold: below €14,136). No preferential taxation under no. 2 merely because of the territorial principle
Crypto exit tax	No (for privately held crypto assets)
Inheritance tax treaty with Germany	No

What to watch: Singapore is a low-tax country within the meaning of section 2(2) no. 1 AStG. The test is an abstract tariff comparison for an unmarried person with €77,000 of taxable income; the foreign tax must be more than one third below the German tax (AStG administrative guidance of 22 December 2023, paras. 23 f.). German income tax under the 2026 basic tariff is €21,204, so the threshold is €14,136.



United Arab Emirates

0 % ON PRIVATE GAINS

Holding period	– (tax-free regardless of holding period)
Standard rate on crypto gains	0 % (no income tax for individuals); corporate tax (since 2023) of 9 % only on business profits above AED 375,000, for example for crypto activity on a scale requiring a commercial license (large-scale professional mining, trading for third parties)
Classification under § 2 AStG	Yes (low-tax test practically always met)
Crypto exit tax	No
Inheritance tax treaty with Germany	No (none has ever existed)

What to watch: The UAE practically always meets the low-tax test (no personal income tax). There's no longer a DTT with Germany (since 2022); the usual protective effect is absent. The first two conditions are as good as automatically met, provided the German prior-residency period of at least five of the last ten years is met. What matters is almost exclusively the third (substantial economic ties to Germany); ...



Croatia

TAX-FREE AFTER A HOLDING PERIOD

Holding period	2 years (after that the gain is fully tax-free)
Regular rate on crypto gains	12 % on sales within two years
Classification under § 2 AStG	No (not a low-tax country)
Crypto exit tax	No: no exit tax for individuals (European Commission, Expert Group on tax structures, December 2025)
Inheritance tax treaty with Germany	No

What to watch: Positions held for more than a year but not yet two years at the time of emigration can still be realized tax-free in Germany (§ 23 EStG) and, while still resident in Germany, bought back at the current market value; the acquisition cost is stepped up tax-free, and the Croatian two-year clock then starts afresh. Loss positions held for more than a year shouldn't be sold before emigrating: in Germany that no longer brings a benefit, while Croatia taxes normally until its own two-year period expires; ...



Portugal

TAX-FREE AFTER A HOLDING PERIOD

Holding period	365 days; tax-free only if the counterparty is in the EU, the EEA, or a state with a tax information agreement
Standard rate on crypto gains	28 % (Category G) under 365 days; option to elect joint assessment
Classification under § 2 AStG	Not a low-tax country
Crypto exit tax	Yes, 28 % on the increase in value up to departure. The law does not state expressly when the tax falls due on a move to another EU state – plan on it being due in the year of departure.
Inheritance tax treaty with Germany	No

What to watch: Because the exchange is tax-neutral and the holding period carries over, it can be worth riding out price swings in a stablecoin until the 365 days have expired.



Czechia

TAX-FREE AFTER A HOLDING PERIOD

Holding period	3 years (since 15 February 2025); counts retroactively from the original purchase date
Standard rate on crypto gains	15 % / 23 % (15 % up to CZK 1,762,812, 23 % above)
Classification under § 2 AStG	Yes (low-tax country under section 2(2) no. 1 AStG): tariff tax on €77,000 of €10,635 (ECB rate 7 January 2026: CZK 24.29) against €21,204 in Germany (2026 threshold: below €14,136). Whether extended limited tax liability follows depends on further conditions and the possible rebuttal
Crypto exit tax	No. Czechia has no exit tax for individuals; the exit tax under section 23g ZDP applies only to corporations
Inheritance tax treaty with Germany	No

What to watch: Gain positions held for more than a year but not yet three years at departure can still be realized tax-free in Germany (§ 23 EStG). Anyone wanting to keep them buys them back at the current market value, while still resident in Germany, stepping up the acquisition cost tax-free before Czechia takes over the taxing right.

Your personal checklist

Choose your destination, answer four questions and get your checklist in four phases, with section 2 AStG check, full country profile and adviser mode. Free, without registration – your answers stay in your browser.

bitcoin-tax.de › Knowledge › Emigration check

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