

Collection

Reporting to HMRC if you provide cryptoasset services in the UK

Find out about your reporting responsibilities under the Cryptoasset Reporting Framework (CARF).

From: **HM Revenue & Customs ([/government/organisations/hm-revenue-customs](https://www.gov.uk/government/organisations/hm-revenue-customs))**

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If you provide cryptoasset services in the UK, you must collect data and report it to HMRC.

This is because of rules called the Cryptoasset Reporting Framework (CARF). Find out more about CARF rules ([International Exchange of Information Manual: IEIM8000020](https://www.gov.uk/government/publications/carf-rules-international-exchange-of-information-manual)) (<https://www.gov.uk/hmrc->

[internal-manuals/international-exchange-of-information/ieim8000020](#)).

If you use a UK cryptoasset service, you can find out [what information users need to provide](#) (<https://www.gov.uk/guidance/information-youll-need-to-give-to-uk-cryptoasset-service-providers>).

You can [subscribe to get email updates](#) (https://www.gov.uk/email/subscriptions/new?topic_id=reporting-to-hmrc-if-you-provide-cryptoasset-services-in-the-uk) about Cryptoasset Reporting Framework guidance.

Get started

Find out whether you need to report to HMRC under CARF.

Check if you need to report cryptoasset data to HMRC

[\(/guidance/check-if-youll-need-to-report-cryptoasset-data-to-hmrc\)](#)

1 January 2026 Guidance

Collect data

Find out what information to collect about your users and transactions.

Collecting cryptoasset user and transaction data

[\(/guidance/collecting-cryptoasset-user-and-transaction-data\)](#)

1 January 2026 Guidance

Report to HMRC

Find out when and how to report information to HMRC.

Reporting cryptoasset user and transaction data
(</guidance/reporting-cryptoasset-user-and-transaction-data>)

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