HMRC internal manual

Cryptoassets Manual

From: **HM Revenue & Customs (/government/organisations/hm-revenue-customs)**

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CRYPTO100300 - Compliance: information powers

General guidance on the information powers available to HMRC caseworkers is at CH20000 (https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch20000).

HMRC can make information requests from exchanges under the powers conferred by schedule 23 to the Finance Act 2011 or schedule 36 to the Finance Act 2008. Prior to issuing a Schedule 23 Notice you must consult your area's Data Acquisition Representative. Careful attention should be given to the jurisdiction the exchange is based in to ensure that the correct process is followed.

Most exchanges are receptive to Law Enforcement Agency (LEA) requests around specific users / transactions and will have a dedicated LEA point of contact.

The mechanism by which you make a request will vary depending on the nature of the risk you perceive, the location of the exchange, and any specific internal governance processes the exchange require you to follow.

Colleagues working criminal cases can obtain data through a number of different routes, including:

- General Data Protection Regulation (GDPR)
- Mutual Legal Assistance Treaty (MLAT)
- European Investigation Order (EIO)
- Production Order (PO)

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