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Guidance

# Information you need to give to UK cryptoasset service providers

Find out what details you need to provide to any services you use to buy, sell, transfer or exchange cryptoassets, like bitcoin or NFTs.

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You need to provide certain identifying details to any service provider you use to buy, sell, transfer or exchange cryptoassets.

The information you give is used to link your cryptoasset activity to your tax record. This makes it easier for us to find out what tax you need to pay.

If you manage or work within a UK cryptoasset service, find out what information you need to collect and report (https://www.gov.uk/government/collections/reporting-to-hmrc-if-you-provide-cryptoasset-services-in-the-uk).

## What counts as a cryptoasset service provider

Cryptoasset service providers are businesses that allow you to buy, sell, transfer or exchange cryptoassets, or do this for you.

Examples of cryptoasset services include:

- a wallet app you use to exchange bitcoin
- an online marketplace where you buy and sell NFTs
- a service you pay to manage your cryptoasset portfolio

Examples of cryptoassets include:

- exchange tokens, like bitcoin
- NFTs (non-fungible tokens)
- utility tokens
- stablecoins
- security tokens

## Information you must give

If you're an individual user, you must provide:

- your full name
- your date of birth
- the address and country where you normally live
- your tax identification number — if you live in the UK this could be your National Insurance number (https://www.gov.uk/find-national-insurance-number) or Unique Taxpayer Reference (UTR) (https://www.gov.uk/find-utr-number)

If you're not eligible for a tax identification number (for example, because your country does not issue them) — it is not required.

If you're an entity user (for example, a company, partnership, trust or charity) you must provide your:

- legal business name
- main business address
- company registration number, for UK companies
- tax identification number and the country of issue, for non-UK companies

Some entities will also need to give details of their controlling person.

You must provide these details to every cryptoasset service provider you use, even if they're not based in the UK.

You must give accurate details. If you give inaccurate details or do not give details to a UK service provider, you could get a penalty of up to £300. For non-UK service providers, the penalty could be higher.

## Reporting by cryptoasset service providers

You need to provide your information because of rules for cryptoasset service providers to collect user data and report it to HMRC. These rules include an international agreement to share information between countries.

### If you live in the UK and use a UK cryptoasset service provider

HMRC will use your information to link your cryptoasset activity to your tax record.

### If you live in the UK, but use a non-UK cryptoasset service provider

If the country where the cryptoasset service provider is based follows the same rules, that country's tax authority will share your information with HMRC.

### If you do not live in the UK, but use a UK cryptoasset service provider

If the country you live in follows the same rules, HMRC will share your information with your country's tax authority.

## Paying tax when you sell or receive cryptoassets

If you sell, give away, exchange or make a purchase using cryptoassets, you may need to pay Capital Gains Tax. You can check if you need to pay tax when you sell cryptoassets (https://www.gov.uk/guidance/check-if-you-need-to-pay-tax-when-you-sell-cryptoassets).

If you receive cryptoassets from employment or mining, you may need to pay Income Tax and National Insurance contributions. You can check if you need to pay tax when you receive cryptoassets (https://www.gov.uk/guidance/check-if-you-need-to-pay-tax-when-you-receive-cryptoassets).

You can tell us about unpaid tax on cryptoassets using our disclosure service (https://www.gov.uk/guidance/tell-hmrc-about-unpaid-tax-on-cryptoassets).

If you have not paid tax and we find out you should have, you may get a penalty of up to 100% of the tax due plus interest. For offshore matters or offshore transfers, the penalty could be much higher.

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