HMRC internal manual

International Exchange of Information Manual

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

Published: 25 April 2016

Updated: 31 July 2026 - **See all updates (/hmrc-internal-manuals/international-exchange-of-information/updates)**

IEIM8000050 - Commencement

The CARF and the domestic reporting of UK tax resident cryptoasset users commences in the UK on 1 January 2026.

Reporting Cryptoasset Service Providers (RCASPs) that are within the scope of the rules will be required to start carrying out the due diligence, record keeping and other obligations specified in the regulations from 1 January 2026.

The required information must be reported by 31 May following the end of the reporting period. This means the reports for the first reportable period of 1 January 2026 to 31 December 2026 will be due by 31 May 2027.

← **Previous page (/hmrc-internal-manuals/international-exchange-of-information/ieim8000040)**

→ Next page
(/hmrc-internal-manuals/international-exchange-of-information/ieim8000060)