HMRC internal manual

International Exchange of Information Manual

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IEIM8000420 - Who is required to undertake due diligence and reporting obligations

UK RCASPs are required to undertake due diligence and reporting. A UK RCASP is an RCASP with a nexus in the UK, which has not been exempted from reporting and due diligence obligations by the nexus rules in Section 1(C) to 1(H) of the CARF. Further guidance on the nexus rules can found here IEIM 8000300 – Nexus rules (https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim8000300).

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