HMRC internal manual

International Exchange of Information Manual

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IEIM8000440 - Required Content in self-certificates

HMRC do not specify the format of the self-certificate, but it must contain the following information:

Individual Cryptoasset user

- First and last name
- Residence address
- Jurisdictions of residence for tax purposes
- With respect to each reportable person, the Tax Identification Number (TIN) with respect to each reportable jurisdiction
- Date of birth

The self-certificate is only valid if it has been signed by the individual or otherwise positively affirmed and dated at the latest of date of receipt.

For an Entity Cryptoasset user

- Legal name
- Address
- Jurisdictions of residence for tax purposes
- With respect to each reportable person, the TIN with respect to each reportable jurisdiction.
- If applicable, information as to the criteria it needs to be treated as an active entity or excluded person.

A self-certification from an entity user is only valid if it is signed or positively affirmed by the user and dated at the latest as the date of receipt.

For entity cryptoasset users, whether they themselves are reportable users or not, other than active entities and excluded persons, the RCASP must establish whether the entity is controlled by controlling persons that are reportable persons.

For controlling persons of certain entity cryptoasset users

· Legal name

· Residence address

· Jurisdictions of residence for tax purposes

· The Tax Identification Number (TIN) with respect to each reportable jurisdiction

· Date of birth, and

· Controlling role

A self-certification from a controlling person is only valid if it is signed or positively affirmed by the person and dated at the latest as the date of receipt.

Example 1

Memecoin Ltd establishes a relationship with a new entity cryptoasset user. Memecoin collects the self-certificate before any transactions are effectuated. Memecoin Ltd establishes that the entity cryptoasset user is not resident in neither the UK nor a reportable jurisdiction. The entity cryptoasset user is not a reportable jurisdiction person. The RCASP does not have to report the entity's transactions to HMRC.

However, as the entity is neither an active entity nor an excluded person, the RCASP must look through the entity to identify its controlling persons. Memecoin Ltd uses the controlling persons' self-certificates to identify one as UK resident and one as resident in a partner jurisdiction, and so both are reportable persons whose transactions must be reported to HMRC.

Example 2

Memecoin Ltd establishes a relationship with a new entity cryptoasset user. Memecoin Ltd collects the self-certificate before any transactions are effectuated. Memecoin Ltd establishes that the entity is resident in a reportable jurisdiction. The entity is a reportable jurisdiction person whose transactions must be reported to HMRC. As the entity cryptoasset user is neither an active entity nor an excluded person, the RCASP must also look through the entity to identify its controlling persons. Memecoin Ltd uses the controlling person's self-certificate to identify they are not resident in a reportable jurisdiction or the UK and are therefore not reportable persons.

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