HMRC internal manual

International Exchange of Information Manual

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IEIM8000510 - Introduction

The Reporting Cryptoasset Service Providers (Due Diligence and Reporting Requirements) Regulation 2025 (the 'Regulations') (https://www.legislation.gov.uk/uksi/2025/744/contents/made) introduce transaction-based reporting on relevant cryptoassets. These transactions must be reported on an aggregate basis per user, categorised by relevant cryptoasset and the type of transaction.

The Regulations require that UK RCASPs use a dedicated XML Schema and User Guide (https://www.oecd.org/en/publications/crypto-asset-reporting-framework-xml-schema-july-2025_6e60235b-en.html) to provide the information to HMRC. The information reported to HMRC on cryptoasset users who are resident in a CARF implementing jurisdictions outside the UK will be exchanged annually. Information on UK cryptoasset users will be reported by UK RCASPs to HMRC, as well as received from other CARF implementing jurisdictions.

Some RCASPs may choose to use a third party to submit their information to HMRC. The RCASP will remain responsible for the accuracy and completeness of information where a third party is used.

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