

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)**

IEIM8000550 - Exchange types

When reporting exchange transactions, RCASPs should use the optional exchange types, as detailed in the XML schema, to provide additional information where relevant. These include:

- Staking
- Crypto Loan
- Wrapping
- Collateral

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