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)**

IEIM8000575 - Transfers by the reportable user

RCASPs must report transfers by the user under Section II(A)(3)(h) of the rules, where they are not covered as disposals of cryptoassets for fiat currency under (A)(3)(c) of the rules, disposals of cryptoassets for other relevant cryptoassets under (A)(3)(e) of the Rules, or as Reportable Retail Payment Transactions (RRPTs) under (A)(3)(f) of the Rules.

Transfers by the user must be reported with total fair market value, total number of units, and number of transactions.

Transfers must be broken down by transfer type where known or marked as unknown. The outbound transfer types are:

- Transfer to another RCASP
- Crypto loan

- Purchase of goods or services (excluding RRPTs)
- Collateral
- Other
- Unknown (default if transfer type is not known)

← **Previous page (/hmrc-internal-manuals/international-exchange-of-information/ieim8000570)**

→ **Next page (/hmrc-internal-manuals/international-exchange-of-information/ieim8000580)**