HMRC internal manual

International Exchange of Information Manual

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IEIM8000580 - Collateral

If cryptoassets are transferred as collateral or as part of a loan, and not as compensation for acquiring other cryptoassets these are transfers, not exchange transactions. The transfer types to be used in the XML schema are as follows:

- The borrowing and return of cryptoassets as a loan would be reported as a “Crypto Loan”;
- The deposit and return of collateral would be reported as “Collateral”; and
- Any additional compensation paid to the lender would be reported as “Other”.

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