

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 \(/hmrc-internal-manuals/international-exchange-of-information/updates\)](/hmrc-internal-manuals/international-exchange-of-information/updates)

IEIM8000710 - Cryptoasset Reporting Framework: Partner and Reportable Jurisdictions: Partner Jurisdictions

The term “Partner Jurisdiction” means any jurisdiction that has put in place equivalent legal requirements and that is included in a list published by the UK.

List of partner jurisdictions for reporting year 2026

The following notice has the force of law under Regulation 2(4)(d) of the Reporting Cryptoasset Service Providers (Due Diligence and Reporting Requirements) Regulations 2025.

The following jurisdictions are partner jurisdictions for the reportable period 2026. This list may be subject to change, for example if jurisdictions defer implementation of the CARF or where the UK

concludes an agreement facilitating the exchange of CARF information.

Austria, Belgium, Brazil, Bulgaria, Chile, Colombia, Croatia, Czechia, Denmark, Estonia, Faroe Islands, Finland, France, Germany, Greece, Hungary, Iceland, Indonesia, Ireland, Israel, Italy, Japan, Kazakhstan, Korea, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, San Marino, Slovak Republic, Slovenia, South Africa, Spain, Sweden.

The OECD maintains a list of the jurisdictions who have committed to implement the CARF and when reporting will start. Please see: [Jurisdictions committed to implement the CARF](https://www.oecd.org/content/dam/oecd/en/networks/global-forum-tax-transparency/commitments-carf.pdf) (<https://www.oecd.org/content/dam/oecd/en/networks/global-forum-tax-transparency/commitments-carf.pdf>).

→ **Next page**
([hmrc-internal-manuals/international-exchange-of-information/ieim8000720](#))



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