HMRC internal manual

International Exchange of Information Manual

From: **HM Revenue & Customs (/government/organisations/hm-revenue-customs)**

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IEIM8000720 - Cryptoasset Reporting Framework: Partner and Reportable Jurisdictions: Reportable Jurisdictions

A reportable jurisdiction is any jurisdiction:

1. with which an agreement or arrangement is in effect pursuant to which the UK is obligated to provide the information specified within the rules with respect to Reportable Persons resident in such jurisdiction, and
2. which is identified as such in a list published by the UK.

List of reportable jurisdictions for reporting year 2026

The following notice has force of law under Regulation 2(4)(c) of The Reporting Cryptoasset

Service Providers (Due Diligence and Reporting Requirements) Regulations 2025.

The following list of jurisdictions are the reportable jurisdictions for the reporting year 2026. This list may be subject to change, for example if jurisdictions defer implementation of the CARF, orwhere 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).

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