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)**

IEIM8000730 - Cryptoasset Reporting Framework: Partner and Reportable Jurisdictions: Reporting on UK tax resident cryptoasset users

UK RCASPs are required to undertake reporting and due diligence on UK tax resident cryptoasset users. This means that where a UK RCASP identifies a UK tax resident cryptoasset user during the due diligence process, the UK RCASP should report the information outlined in IEIM8000500 (https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim8000500) to HMRC.

Example

Memecoin Limited is a UK RCASP who onboards a new cryptoasset user in June 2026. During the due diligence process, Memecoin Limited identify the new cryptoasset user as being tax resident in the UK. The

UK is not a partner or a reportable jurisdiction for the CARF, however the UK has implemented domestic reporting for the CARF. Memecoin Limited must report the information outlined in IEIM8000500 (https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim8000500) to HMRC by 31 May 2027.

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