



BERANDA (/EN) > EXCHANGE OF INFORMATION (/EN/EOI)

Crypto Asset Reporting Framework



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What is CARF?

CARF (The Crypto-Asset Reporting Framework) is a standard for the automatic exchange of financial information with respect to crypto assets, developed by the Organisation for Economic Co-operation and Development (OECD) and the G20.

CARF comprises a set of rules and accompanying commentary that may be adopted into domestic law to facilitate the collection of information from Reporting Crypto-Asset Service Providers (RCASPs) which maintain a relevant nexus with jurisdictions implementing CARF.

The CARF consists of four main aspects:

1. the scope of Crypto-Assets to be covered;
2. the entities and individuals qualifying as RCASPs and subject to data collection and requirements;
3. the reportable crypto-asset transaction and the specific information required for each transaction; and
4. the due diligence procedure to be conducted by RCASPs for the identification of crypto-asset users and determination of their tax jurisdictions for purposes of reporting and exchanging crypto-asset information.

What is the background of CARF?

Over the past few years, the crypto-asset market has experienced exponential growth. While its market capitalization was valued at approximately \$100 billion in mid-2017, it surged dramatically and reached a peak of nearly \$3,000 billion by the end of 2021. This rapid expansion underscores the increasing relevance and systemic impact of crypto-assets within the global financial ecosystem.

Trading in crypto assets has contributed to the proliferation of the digital economy; however, crypto assets exhibit characteristics that present several challenges to tax administration. For instance, cryptographic technology enables crypto assets to be issued, recorded, transferred, and held in a

decentralized manner, without reliance on intermediaries or centralized institutions. This decentralization prevents tax authorities in various jurisdictions from fully ascertaining the impact of such transactions on the fulfillment of taxpayers' tax obligations.

In response to these challenges, the G20 proactively requested that the OECD develop a framework for the automatic exchange of tax-related information on crypto-asset transactions. Thereafter, in June 2022, the OECD approved the Crypto-Asset Reporting Framework (CARF), and the official CARF documentation was published in June 2023.

Will Indonesia implement CARF?

Indonesia consistently adheres to international standards for the exchange of information for tax transparency as reflected in its membership in and active participation with the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum), a multilateral body under the OECD that promotes the effective implementation of those international standards.

According to data published on the OECD website in June 2025, there are currently 69 jurisdictions, including Indonesia, that have committed to implementing the Crypto-Asset Reporting Framework (CARF) commencing in 2027 and 2028. As the member of Working Party 10, Indonesia has actively participated in the development of the CARF. Indonesia has joined the regular Working Party 10 meeting and has provided feedback during the formulation of the standard.

Guidelines

The Implementation of CARF (<https://www.pajak.go.id/en/carf/guidelines-the-implementation-of-carf>)

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