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Guidance on reporting obligations of Reporting Crypto-Asset Service Providers

The Crypto-Asset Reporting Framework (CARF), developed by the Organisation for Economic Co-operation and Development (OECD), is the agreed standard for the collection and automatic exchange of information on crypto-asset transactions between tax administrations.

CARF introduces new reporting obligations for Reporting Crypto-Asset Service Providers (RCASPs), together with the automatic exchange of that information between participating jurisdictions.

Council Directive 2011/16/EU (DAC) provides for the automatic exchange of information between the tax administrations of EU Member States. The DAC was amended by Council Directive (EU) 2023/2226 (DAC8) to implement the CARF within the EU.

With effect from 1 January 2026, an RCASP must collect information on reportable users and their transactions. The first reporting of data is in respect of the period 1 January 2026 to 31 December 2026 and is required to take place by 31 May 2027. Tax and Duty Manual [PDF] Part 38-03-38 - Guidance on reporting obligations of Reporting Crypto-Asset Service Providers - sets out general guidance on how the new obligations will operate in Ireland.