Crypto-Asset Reporting Framework (CARF)/DAC8

Information to be provided by crypto-asset users

The [PDF] Crypto-Asset Reporting Framework (CARF) is the agreed standard for the Automatic Exchange of Information (AEOI) on Reporting Crypto-Asset Service Providers (RCASPs). The CARF obliges RCASPs to collect, and automatically report, information on certain crypto-asset users who are their customers.

Crypto-asset users who are individuals

The CARF requires crypto-asset users who are individuals to provide the following information to an RCASP:

- Their name.
- Their primary address.
- Their country of residence.
- Their Tax Identification Number (TIN).
- Their date of birth.
- Their place of birth.

The RCASP will provide this information to Revenue annually.

Crypto-asset users who are entities

The CARF requires reporting crypto-asset users who are entities to provide the following information to an RCASP:

- Their legal name.
- Their primary address.
- Their jurisdiction of residence.

- All Tax identification Numbers (TINs) issued to that entity, including each jurisdiction of issuance.

For each controlling person an entity has, the entity must provide the information required for an individual above, together with information on the role held by the individual which makes them a controlling person. Unless the entity is an excluded person, the RCASP will provide this information to Revenue annually.

For further information on excluded persons, please see 'Crypto-asset users that are not required to be reported' on the 'Reporting obligations' page.