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The CARF Takes Effect: Bringing Transparency to Crypto-Asset Reporting

6 March 2026 – On 1 March 2026, South Africa implemented the Crypto Asset Reporting Framework (CARF), which is a global standard developed by the OECD to strengthen tax transparency in the crypto asset environment.

The CARF requires Crypto Asset Service Providers to report certain crypto asset transaction information to SARS. This data may also be exchanged with other participating jurisdictions to support international tax compliance.

The framework closes a critical transparency gap created by the rapid growth of crypto assets, bringing crypto activity into line with existing international tax reporting standards.

Individual taxpayers do not report directly under the CARF and must continue declaring crypto asset transactions through their normal income tax returns.

For service providers, the CARF provides clarity, consistency and a level playing field. For the tax system, it strengthens fairness, early risk detection and voluntary compliance.

The CARF marks an important step towards a modern, transparent and globally aligned tax system.

For more information, visit [Crypto-Asset Reporting Framework \(CARF\)](https://www.sars.gov.za/businesses-and-employers/third-party-data/crypto-asset-reporting-framework-carf/).

[\(https://www.sars.gov.za/businesses-and-employers/third-party-data/crypto-asset-reporting-framework-carf/\)](https://www.sars.gov.za/businesses-and-employers/third-party-data/crypto-asset-reporting-framework-carf/).





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