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Crypto-Asset Reporting Framework (CARF)



What's new?

20 March 2026 – Budget 2026 Frequently Asked Questions

Key CARF changes from Budget 2026: [FAQs on the CARF changes \(https://www.sars.gov.za/about/sars-tax-and-customs-system/budget/budget-2026-frequently-asked-questions/\)](https://www.sars.gov.za/about/sars-tax-and-customs-system/budget/budget-2026-frequently-asked-questions/).

Crypto-Asset reporting Framework

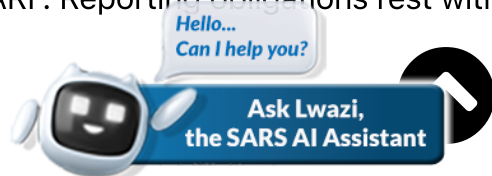
The CARF enhances transparency, fairness and global alignment in crypto-asset reporting. This page explains the reporting obligations imposed on Crypto-Asset Service Providers (CASPs) under the CARF, which came into effect on 1 March 2026.

What is the CARF?

The CARF is an international reporting standard developed by the Organisation for Economic Co-operation and Development (OECD). SARS is implementing the CARF to improve tax transparency in relation to crypto-asset transactions.

Under the CARF, CASPs are required to report certain crypto-asset transaction information to SARS. SARS will exchange this information with other participating jurisdictions for tax compliance purposes.

Individual taxpayers do not report directly under the CARF. Reporting obligations rest with the relevant service provider.



Why was CARF introduced?

The CARF was introduced to extend existing international tax transparency frameworks to crypto-assets, in response to the growth of the crypto-asset market and associated tax compliance risks.

SARS implementation status

The CARF has been incorporated into South Africa's domestic regulatory framework and will take effect from 1 March 2026.

Engagement with Local CASPs

SARS is engaging local CASPs to obtain crypto-asset transaction information for tax compliance purposes. This information will be analysed to identify potential non-compliance and to support appropriate compliance actions.

CASPs are required to provide details for all reportable crypto-asset users, in addition to information previously submitted to SARS.

The purpose of this engagement is to:

- Enhance SARS's understanding of taxpayer environments
- Support early detection of non-compliance
- Promote fairness and consistency in the application of tax laws
- Reduce potential disputes at a later stage
- Encourage voluntary compliance through proportionate action

Who is impacted?

Reporting Crypto-Asset Service Providers (RCASPs) are providers with a South African nexus that facilitate crypto-asset transactions for customers. This includes, but is not limited to:

- Crypto exchanges
- Brokers and dealers
- Custody providers
- Trading platforms
- Providers facilitating payments using crypto-assets

Who falls within the scope of



The following providers fall within the scope of CARF:

- Business, small, or individual providers performing in-scope activities such as exchange, transfer, custody, or payment facilitation of crypto-assets
- Foreign providers with a South African nexus or that provide services to South African tax residents

Note: Supervision by the Financial Sector Conduct Authority (FSCA) does not exempt a provider from CARF. CARF applies based on the activities performed and the provider's nexus.

What are the obligations of a RCASP?

RCASPs must submit annual reports to their relevant tax authority, generally in the jurisdiction where they are resident. The report must include:

- Customer identification details, including full name, identity number, address, email address, country of tax residence, tax reference number, and date of registration with the exchange
- The total number of wallets associated with the customer
- Aggregated transaction information in the prescribed CARF categories

Reportable transaction categories include:

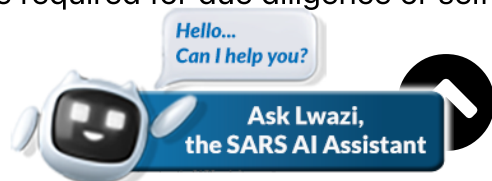
- Exchange between crypto-assets
- Crypto-asset purchases (fiat to crypto)
- Crypto-asset disposals (crypto to fiat)
- Crypto-asset wallet transfers
- Reportable retail payment transactions exceeding EUR or USD 50,000

RCASPs must also monitor changes that may affect a user's reportable status, such as changes in residence or tax residency.

What does CARF mean for individual taxpayers?

Individual taxpayers do not submit information directly under the CARF. You must continue to declare crypto-asset transactions to SARS in your income tax return in accordance with existing tax legislation.

SARS may receive crypto-asset transaction data from both local and international service providers and may request additional information where required for due diligence or self-certification purposes.



Key dates and implementation

- On 1 March 2026, the CARF takes effect in South Africa and providers must begin collecting reportable information
- The first reporting period is 1 March 2026 to 28 February 2027
- The CARF return for the first period must be submitted to SARS by 31 May 2027
- The initial exchange of CARF information between participating jurisdictions will take place in September 2027

SARS will conduct readiness activities, system alignment, and testing against published SARS specifications, including the External Business Requirement Specification (BRS).

Actions required between 1 March 2026 and 28 February 2027

- Determine whether you qualify as a RCASP
- Identify products or services that fall within the scope of CARF
- Design and implement procedures to collect and review self-certifications from new and existing users
- Monitor for changes that may affect a user's reportable status

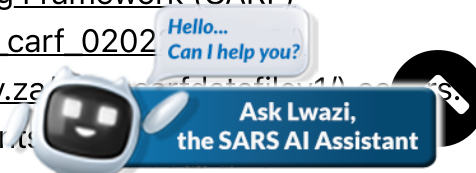
Need Help?

Let us know if you need any help.

Send your email query to SARS_ThirdPartyData_Support@sars.gov.za (mailto:SARS_ThirdPartyData_Support@sars.gov.za) with the **Subject** prefix "CARF".

Related Documents

- [SARS FAQs on Common Reporting Standard \(https://www.sars.gov.za/legal-pub-faqs-tadm02-sars-faqs-on-common-reporting-standard/\)](https://www.sars.gov.za/legal-pub-faqs-tadm02-sars-faqs-on-common-reporting-standard/)
- [SARS FAQs on Crypto-Asset Reporting Framework Regulations \(https://www.sars.gov.za/legal-pub-faqs-tadm03-sars-faqs-on-crypto-asset-reporting-framework-regulations/\)](https://www.sars.gov.za/legal-pub-faqs-tadm03-sars-faqs-on-crypto-asset-reporting-framework-regulations/)
- [Final External BRS V 1.5 for Crypto Asset Reporting Framework \(CARF\) \(https://www.sars.gov.za/sars-external-brs-2025-carf-0202\)](https://www.sars.gov.za/sars-external-brs-2025-carf-0202)
- The [schema documentation \(https://www.sars.gov.za\)](https://www.sars.gov.za)
 - CARF_SARS – specifies the SARS requirements
 - CARF_OECD – specifies the OECD standard requirements.



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