GOV.UK

Guidance

Collecting cryptoasset user and transaction data

Find out what information you need to collect under the Cryptoasset Reporting Framework (CARF).

From: **HM Revenue & Customs (/government/organisations/hm-revenue-customs)**

Published: 14 May 2025

Last updated: 1 January 2026 —

Contents

— Before you start
— What to collect
— Due diligence
— Reporting to HMRC
— More information

If you provide cryptoasset services in the UK, you must collect certain user and transaction data.

This is because of rules called the Cryptoasset Reporting Framework (CARF).

You can subscribe to get email updates (https://www.gov.uk/email/subscriptions/new?topic_id=reporting-to-hmrc-if-you-provide-cryptoasset-services-in-the-uk) about Cryptoasset Reporting Framework guidance.

Before you start

Check whether you need to report to HMRC (https://www.gov.uk/guidance/check-if-youll-need-to-report-cryptoasset-data-to-hmrc).

What to collect

You must collect information about:

- all individual users
- all entity users, which for CARF includes companies, partnerships, trusts and charities
- cryptoasset transactions, for users in the UK and other CARF countries

For individual users

You need to collect their:

- name
- date of birth
- home address
- country of residence
- for UK residents, their National Insurance number or Unique Taxpayer Reference
- for non-UK residents, their tax identification number (TIN) and the country where it was issued

If a user cannot be issued a TIN (for example, because their country does not issue TINs), you do not need to provide one.

For entity users, including companies, partnerships, trusts and charities

You need to collect their:

- legal business name
- main business address
- for UK companies, their company registration number
- for non-UK companies, their tax identification number and the country where it was issued

For some entities, you also need to collect information about their controlling person.

Find out when you need to report on the controlling person of an entity (International Exchange of Information Manual: IEIM8000435) (https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim8000435).

Transactions

For each transaction, you must collect the:

- value
- type of cryptoasset
- type of transaction
- number of units

Find out about transactions (International Exchange of Information Manual: IEIM8000500) (https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim8000500).

Due diligence

You need to verify that the information you collect is accurate by carrying out due diligence.

Find out about due diligence requirements (International Exchange of Information Manual: IEIM8000400) (https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim8000400).

Reporting to HMRC

Depending on the information you collect, you may need to submit a report to HMRC each year. Find out what you need to report to HMRC (https://www.gov.uk/guidance/reporting-cryptoasset-user-and-transaction-data).

More information

You can find detailed information about the Cryptoasset Reporting Framework:

- in the International Exchange of Information technical manual (https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim800001)
- in the rules and commentary on the Organisation for Economic Development (OECD) website (https://www.oecd.org/en/publications/international-standards-for-automatic-exchange-of-information-in-tax-matters_896d79d1-en/full-report.html)

You can also find out about international tax transparency standards on the OECD's website (https://www.oecd.org/en/topics/international-standards-on-tax-transparency.html).

If you have questions about the Cryptoasset Reporting Framework, you can email eoi.policy@hmrc.gov.uk.

Published 14 May 2025
Last updated 1 January 2026 — Show all updates