HMRC internal manual

International Exchange of Information Manual

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IEIM8000060 - Legislation, Guidance & the Rules

The Reporting Cryptoasset Service Provider (Due Diligence and Reporting Requirements) Regulations 2025 (https://www.legislation.gov.uk/uksi/2025/744/contents/made) (the Regulations) set out the responsibilities of UK RCASPs and customers of UK RCASPs, as well as the penalties that may be charged where the Regulations are not complied with.

Throughout the Regulations, reference is made to the rules and commentary set out in the OECD CARF Framework (the Rules (https://www.oecd.org/en/publications/international-standards-for-automatic-exchange-of-information-in-tax-matters_896d79d1-en/full-report.html)), first published October 2022 and as modified in subsequent versions thereafter. The OECD also publishes FAQs (https://www.oecd.org/content/dam/oecd/en/topics/policyissues/tax-transparency-and-international-co-operation/faqs-crypto-asset-reporting-framework.pdf) answering questions highlighted by jurisdictions.

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