GOV.UK

HMRC internal manual

International Exchange of Information Manual

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

Published: 25 April 2016

Updated: 31 July 2026 - **See all updates (/hmrc-internal-manuals/international-exchange-of-information/updates)**

IEIM8000450 - Validation of self-certificates

In addition to collecting a self-certificate, the RCASP must confirm the reasonableness of the self-certificate. In undertaking this test, the RCASP should make use of other information it holds, such as documents relating to AML or KYC procedures.

The CARF provides a number of useful examples of this test:

Example 1

CryptoGlobal is an RCASP and has collected a self-certificate from a new user. Upon examining the self-certificate, the tax residence listed is different to the tax residence listed in the KYC information collected by CryptoGlobal. The self-certificate fails the reasonableness test.

Example 2

CryptoGlobal receives a self-certificate from a new user. The address information provided within the self-certificate is not within the tax jurisdiction that the user claims to be resident in. This self-certificate fails the reasonableness test.

Example 3

CryptoGlobal receives a self-certificate from an entity user. The place of incorporation in the know your customer (KYC) verification document differs from the jurisdiction of residence in the self-certificate. The entity user explains to CryptoGlobal that its place of effective management is different to its country of incorporation, hence the jurisdiction of tax residence differs. This is a reasonable explanation and passes the reasonableness test.

Where an existing self-certificate fails the reasonableness test, the RCASP should seek a new self-certificate, or evidence to support or explain any deficiency. Any evidence that is collected that satisfies the RCASP that the reasonableness test is met should be retained by the RCASP.

If at any point the RCASP becomes aware that the self-certificate provided no longer meets the reasonable test, a new self-certificate, or evidence to support the original self-certificate is required.

A self-certificate becomes invalid on the day that the RCASP becomes aware it no longer meets the reasonableness test.

← **Previous page**
(/hmrc-internal-manuals/international-exchange-of-information/ieim8000445)

→ **Next page**
(/hmrc-internal-manuals/international-exchange-of-information/ieim8000460)