HMRC internal manual

International Exchange of Information Manual

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IEIM8000470 - Self-certificates – time limits

A self-certificate must be collected upon the establishment of the relationship between the RCASP and the user. This applies to both individual and entity users. A self-certificate should be obtained before the RCASP effectuates any transactions on behalf of, or for, that user.

For pre-existing users, the RCASP has 12 months after the 31 December 2025 to collect a valid self-certificate. RCASPs should obtain self-certificates before continuing to effectuate transaction for pre-existing users to avoid a penalty position if users do not respond to requests by 31 December 2026.

Example

As at 1 January 2026, a UK RCASP, MemeCoin Ltd, has 1 preexisting user. Memecoin Ltd has until 31 December 2026 to obtain a valid self-certificate from the user.

On 21 March 2026 MemeCoin Ltd has a new user. MemeCoin Ltd must obtain a self-certificate from the new user at the beginning of the relationship and before any transactions are made by the user.

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