HMRC internal manual

International Exchange of Information Manual

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IEIM8000515 - The types of information to be reported to HMRC

A UK RCASP must report two types of relevant information to HMRC on reportable persons.

- **Identification information** to identify the reportable persons; and
- **Transaction information** on cryptoasset activities relating to the reportable persons.

Identification Information

The rules set out the identification information to be reported for each calendar year in Section II(A)(1). Information is reportable on individual and and entity cryptoasset users that are reportable users and controlling persons that are reportable persons.

For individual cryptoasset users that are reportable users, the RCASP must report:

- Name
- Address
- Jurisdiction(s) of tax residence,
- TIN(s) and
- Date of birth

In addition to the information required for reportable users, for individuals that are controlling persons of entity cryptoasset users and are reportable persons the RCASP must also report the role(s) by which the individual is a controlling person (e.g. owner, trustee, senior official).

For entity cryptoasset users that are reportable users, the RCASP must report:

- Name
- Address
- Jurisdiction(s) of tax residence,
- TIN(s)

The RCASP must also report its own name, address and identifying number where one exists (a TIN, business/company registration code/number, or a Global Legal Entity Identifier).

Further information on the process can be found within Due Diligence guidance (https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim8000400)

Transaction Information

The RCASP must report information for each calendar year. For each relevant cryptoasset the RCASP must report the full name of the relevant cryptoasset and details of the relevant transactions effectuated.

The full name of the type of relevant cryptoasset is required to be reported and should be reported in line with the digital token identifier, where available.

If units of a relevant cryptoasset are fungible (i.e. mutually substitutable), they are treated as the same type for aggregation. If the asset is non-fungible (e.g. NFTs with differing values), each unit is treated as a separate type of relevant cryptoasset.

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