HMRC internal manual

International Exchange of Information Manual

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IEIM8000570 - Transfers to the reportable user

RCASPs must report inbound transfers to the user under Section II(A)(3)(g) of the rules, where they are not covered as acquisitions with fiat currency under A(3)(b) or acquisitions with other cryptoassets under A(3)(d) of the rules. Transfers to the user must be reported with total fair market value, total number of units, and number of transactions.

Transfers must be broken down by transfer type where known or marked as unknown. The inbound transfer types are:

- Airdrop
- Staking income
- Mining income
- Crypto loan

- Transfer from another RCASP
- Sale of goods or services
- Collateral
- Other
- Unknown (default if transfer type is not known)

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