Protecting tax transparency: Key features of the CARF

1. Scope	Crypto-Assets that can be used for payment/investment
2. Intermediaries	Individuals and Entities effectuating Exchange Transactions as a business (exchanges, brokers/dealers, crypto-ATM operators etc.)
3. Identifying users	Due diligence, with self-certifications (in line with AML/CRS)
4. Information reported	Annual aggregate reporting by Crypto-Asset type on crypto-to-crypto and crypto-to-fiat exchanges, as well as transfers

https://www.oecd.org/tax/exchange-of-tax-information/crypto-asset-reporting-framework-and-amendments-to-the-common-reporting-standard.pdf

Joint Statement by 56 Jurisdictions to Implement the CARF

Annex B Joint Statement on the Implementation of the Crypto-Asset Reporting Framework

Joint Statement of 10 November 2023 by:

Armenia, Australia, Austria, Barbados, Belgium, Belize, Brazil, Bulgaria, Canada, Chile, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Japan, Korea, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Netherlands, Norway, Portugal, Romania, Singapore, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, the United Kingdom, and the United States of America; the Crown Dependencies of Guernsey, Jersey, and Isle of Man; and the United Kingdom's Overseas Territories of the Cayman Islands and Gibraltar.

Subsequent to the statement being made on 10 November 2023, the following jurisdictions also adhered to the joint statement:

Bermuda, Colombia, Faroe Islands, Indonesia, Latvia, Mauritius, Monaco and San Marino.

https://home.treasury.gov/news/press-releases/jy1895