EXTERNAL BUSINESS REQUIREMENT SPECIFICATION

(Draft Discussion Document)

CARF – Crypto Asset reporting framework

Version:	0.1.2
Date:	20 October 2025
File Name	SARS_External BRS_2025_CARF

Document Classification: External Classification

1 DOCUMENT MANAGEMENT

1.1 REVISION HISTORY

Date	Version	Description	Author/s
20/10/2025	0.1.2	Working Document – Reviewed internall and for publication to industry for comments	SARS

1.2 REFERENCES

1.2.1 Referenced Document

DOCUMENT	VERSION / REFERENCE	DESCRIPTION	AUTHOR/S
Crypto Asset Reporting Framework XML Schema	July 2025	This document contains the user guide for the XML schema that supports the automatic exchange of information pursuant to the Crypto-Asset Reporting Framework (CARF), as part of international tax transparency efforts.	OECD
Crypto Asset Reporting Framework Status Message XML Schema	20 May 2025	This CARF Status Message XML Schema allows Competent Authorities that have received CARF information through the XML Schema to report back to the sending Competent Authority, on whether the file contained any file-level or record-level errors. This document outlines the structure of the CARF Status Message XML Schema and provides a User Guide with practical instructions for its implementation.	OECD

1.2.2 Acronyms and Terms

Term	Description
CA	Competent Authority
CARF	Crypto-Asset reporting framework
CARF MCAA	Multilateral Competent Authority Agreement on Automatic Exchange of Information pursuant to the Crypto-Asset Reporting Framework
CRS	Common Reporting Standard
CTS	Common Transmission Standard
OECD	Organisation for Economic Co-operation and Development
RCASP	Reporting Crypto-Asset Service Provider
XML	Extensible Mark-up Language

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3 INTRODUCTION

One major development that the OECD has sought to address is the emergence of Crypto-Assets, which can be transferred and held without interacting with traditional financial intermediaries and without any central administrator having full visibility on either the transactions carried out, or the location of Crypto-Asset holdings.

These developments have reduced tax administrations' visibility on tax-relevant activities carried out within the sector, increasing the difficulty of verifying whether associated tax liabilities are appropriately reported and assessed, which poses a significant risk that recent gains in global tax transparency will be gradually eroded. In light of the specific features of the Crypto-Asset markets, the OECD, working with G20 countries, has developed the CARF, a dedicated global tax transparency framework which provides for the automatic exchange of tax information on transactions in Crypto-Assets in a standardised manner with the jurisdictions of residence of taxpayers on an annual basis.

The CARF consists of three distinct components:

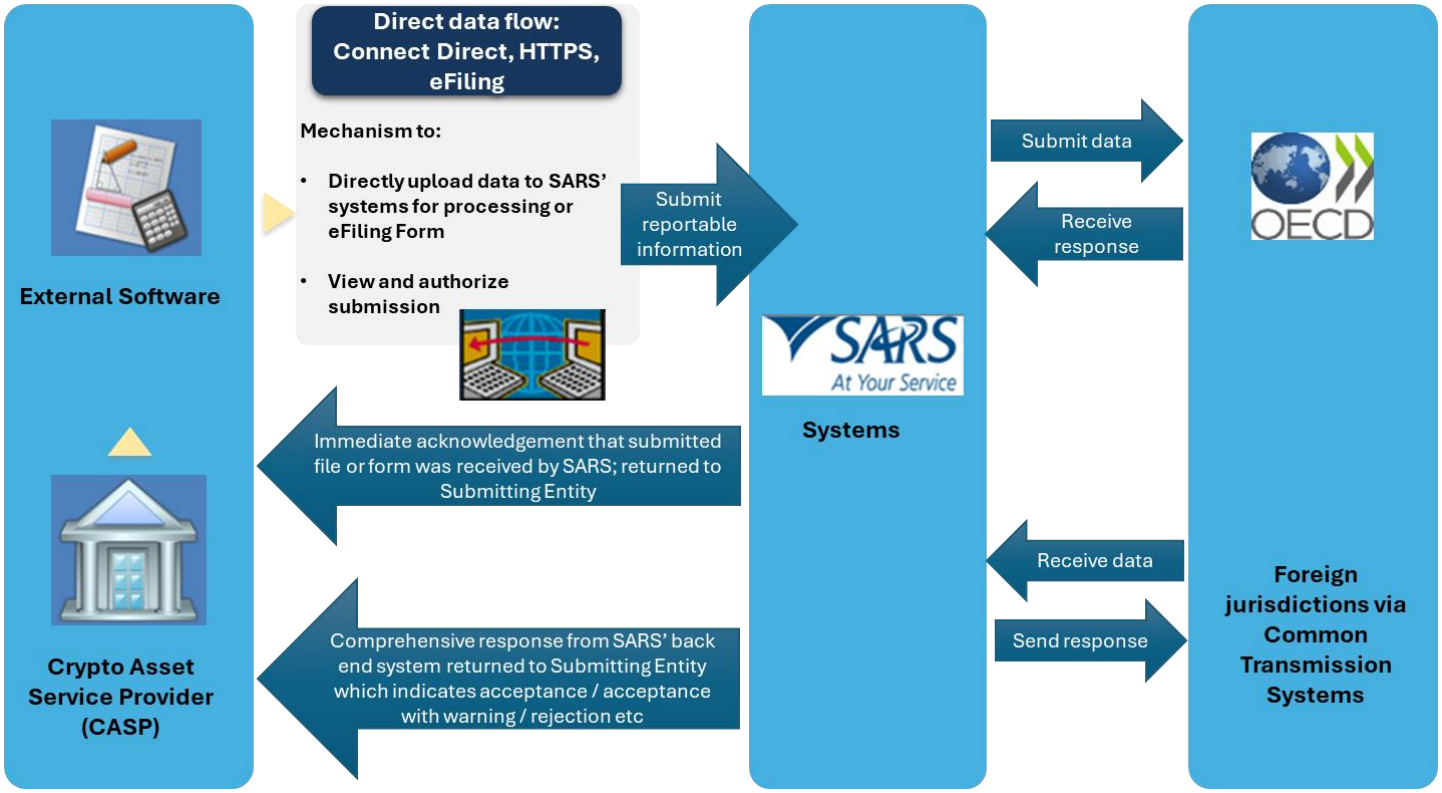
- Rules and related Commentary that can be transposed into domestic law to collect information from Reporting Crypto-Asset Service Providers with a relevant nexus to the jurisdiction implementing the CARF. These Rules and Commentary have been designed around four key building blocks: i) the scope of Crypto-Assets to be covered; ii) the Entities and individuals subject to data collection and reporting requirements; iii) the transactions subject to reporting, as well as the information to be reported in respect of such transactions; and iv) the due diligence procedures to identify Crypto-Asset Users and Controlling Persons and to determine the relevant tax jurisdictions for reporting and exchange purposes.

- a Multilateral Competent Authority Agreement on Automatic Exchange of Information pursuant to the CARF (CARF MCAA) and related Commentary (or bilateral agreements or arrangements); and

- an electronic format (XML schema) to be used by Competent Authorities for purposes of exchanging the CARF information, as well as by Reporting Crypto-Asset Service Providers to report CARF information to tax administrations (as permitted by domestic law).

South Africa is a signatory to the Crypto-Asset Reporting Framework (CARF) and has aligned itself with the OECD's implementation timeline, targeting 2026 for the rollout of new reporting obligations. Crypto-Asset Service Providers (CASPs) in South Africa will be required to begin reporting relevant data from September 2026. Furthermore, the exchange of information between competent authorities is scheduled to start in September 2027, ensuring South Africa's participation in the global initiative to enhance tax transparency and compliance in the rapidly evolving crypto-asset sector.

4 CONCEPTUAL DESIGN



CASP must enrol and activate CARF Third Party Data type on eFiling before they can submit to SARS. For data files there are protocols to allow them to submit to SARS – SOP / External Guide.

5 CARF XML SCHEMA

This section contains the XML schema that supports the automatic exchange of information pursuant to the Crypto-Asset Reporting Framework (CARF), as approved by the OECD in 2023.

While the XML schema has been primarily designed to facilitate the exchanges of CARF information between tax administrations, the XML schema can also be used for domestic reporting of CARF information by Reporting Crypto-Asset Service Providers, to the extent permitted under domestic law of the relevant jurisdiction.

CARF XML Schema

For domestic reporting purposes SARS requires that a Wrapper be added to the standard OECD XML schema. This consists of the following structures:

- CARFFileDeclaration
    - CARF_SARS
    - CARF_OECD

Both elements CARF_SARS and CARF_OECD are always present.

The Schema for exchanges pursuant to the Crypto-Asset Reporting Framework (CARF) is divided into logical sections based on the schema and provides information on specific data elements and any attributes that describe each data element.

The main sections of the CARF Schema are:

I. The Message Header with the sender, recipient, message type and reporting period;

II. The Organisation Party type, used for identifying entities, i.e. both Entity Reporting Crypto-Asset Service Providers and Entity Crypto-Asset Users;

III. The Person Party type, used for identifying individual Reporting Crypto-Asset Service Providers and individual Crypto-Asset Users, as well as the natural persons controlling certain Entity Crypto-Asset Users;

IV. The CARF Body, which contains two sub-sections –

- RCASP, containing the required information with respect to the identity of the Reporting Crypto-Asset Service Provider that is reporting pursuant to the CARF and its nexus to the reporting jurisdiction;
- Crypto Users, containing information on the Reportable Users'

i. Identity, which identifies the individual or Entity Crypto-Asset User (and any Controlling Persons) subject to exchange under the CARF; and

ii. Relevant Transactions, which includes information on the Relevant Transactions carried out by a Crypto-Asset User that are reportable under the CARF, namely exchanges between Relevant Crypto-Assets and Fiat Currencies, exchanges between one or more forms of Relevant Crypto-Assets and Transfers (including Reportable Retail Payment Transactions and Transfers to unhosted wallets) of Relevant Crypto-Assets.

The CARF XML Schema is designed to be used for the exchange of information reported under the CARF between competent authorities that have activated exchange relationships under the Multilateral Competent Authority Agreement on Automatic Exchange of Information pursuant to the Crypto-Asset Reporting Framework ("CARF MCAA"), or a similar exchange instrument.

Where appropriate, jurisdictions could also consider using the schema domestically for the purpose of gathering the required information from their respective Reporting Crypto-Asset Service Providers. Sections that relate to the domestic use of the schema are reflected in italics.

The requirement field for each data element and its attribute indicate whether the element is validation or optional in the schema. Every element is one or the other in the schema.

"Validation" elements MUST be present for ALL data records in a file and an automated validation check can be undertaken. The Sender should do a technical check of the data file content using XML tools to make sure all "Validation" elements are present and if they are not, correct the file. The Receiver may also do so and, if incorrect, may reject the file. Where there is a choice between two validation elements under a validation parent and only one is needed, this is shown as "Validation (choice)".

There may be different business rules for elements that are optional in the schema:

- Some optional fields are shown as "(Optional) Mandatory" – an optional element that is required for CARF reporting as specified in the CARF reporting requirements depending on availability of information or legal factors. Mandatory elements may be present in most (but not all) circumstances, so there cannot be a simple IT validation process to check these. For example, the CARF provides an exception with respect to place of birth information, which is not required to be reported, unless the Reporting Crypto-Asset Service Provider is otherwise required to obtain and report it under domestic law and it is available in the electronically searchable data maintained by the Reporting Crypto-Asset Service Provider.

- Optional elements may be provided, but are not required to be completed.

- Certain elements may be included in the CARF schema for structural consistency with other schemas, but are not required (e.g. the nationality element). This information should not be reported in a CARF schema file and these elements are indicated as "Optional (non-CARF)".

Appendix A shows a diagrammatic representation of the CARF XML Schema with all its elements.

I. CARF_SARS

II. CARF_SARS consists of the following elements:

a. DeclarationDateTime

b. ContactDetails

Element	Attribute	Size	Input Type	Requirement
DeclarationDateTime			dateTime	Optional

The DeclarationDate is a Simple type and will contain the SARS system date as required.

Element	Attribute	Size	Input Type	Requirement

ContactDetails				Optional

The contact information of the person submitting the GMT information to SARS needs to be inserted. ContactDetails is a structure that contains the following elements:

Element	Attribute	Size	Input Type	Requirement
Surname		1 to 120 characters	CARFDecl:SurnameType	Validation

Element	Attribute	Size	Input Type	Requirement
FirstNames		1 to 120 characters	CARFDecl:SurnameType	Validation

Element	Attribute	Size	Input Type	Requirement
BusTelNo1		[Pattern]:\d{1,15}	CARFDecl:TelFaxCellNoType	Validation

Element	Attribute	Size	Input Type	Requirement
BusTelNo2		[Pattern]:\d{1,15}	CARFDecl:TelFaxCellNoType	Optional

Element	Attribute	Size	Input Type	Requirement
CellNo		[Pattern]:\d{1,15}	CARFDecl:TelFaxCellNoType	Optional

Element	Attribute	Size	Input Type	Requirement

EmailAddress		1 to 80 characters	CARFDecl:EmailType	Validation

III. OECD_Message Header

The information in the message header identifies the tax administration that is sending the CARF message. It specifies when the message was created, what reporting period the report is for, and the nature of the report (original, correction, deletion, etc.).

Element	Attribute	Size	Input Type	Requirement
SendingEntityIN		1-200 characters	stf:StringMin1Max200_Type	Optional

Although not used for exchanges between Competent Authorities under the CARF MCAA, for domestic reporting, this data element can be used in case the schema is mandated for domestic reporting by Reporting Crypto-Asset Service Providers to their tax administration. In such instances, it identifies the Reporting Crypto-Asset Service Provider sending the message through a domestically-defined identification number.

Validation = Field is Mandatory.

Must = RCASP Tax Ref Number as logged into eFiling

File rejected if not the same.

Element	Attribute	Size	Input Type	Requirement
TransmittingCountry		2-character	iso:CountryCode_Type	Validation

This data element identifies the jurisdiction of the Competent Authority transmitting the CARF message.

It uses the 2-character alphabetic country code and country name list based on the ISO 3166-1 Alpha 2 standard.

Must = ZA.

Element	Attribute	Size	Input Type	Requirement
ReceivingCountry		2-character	iso:CountryCode_Type	Validation

This data element identifies the jurisdiction of the Competent Authority receiving the CARF message.

It uses the 2-character alphabetic country code and country name list based on the ISO 3166-1 Alpha 2 standard.

Must = ZA.

Element	Attribute	Size	Input Type	Requirement
MessageType			carf:MessageType_EnumType	Validation

This data element specifies the type of message being sent. The only allowable entry for messages exchanged under the CARF in this field is “CARF”.

Element	Attribute	Size	Input Type	Requirement
Warning		1-4’000 characters	stf:StringMin1Max4000_Type	Optional

This data element is a free text field allowing input of specific cautionary instructions about the use of the CARF message content, for example terms of the Instrument or Convention under which the data is exchanged.

Element	Attribute	Size	Input Type	Requirement
Contact		1 to 4’000 characters	stf:StringMin1Max4000_Type	Optional

This data element is a free text field allowing input of specific contact information relating to the sender of the message.

In international exchanges, this data element contains the contact details of the sending Competent Authority.

Element	Attribute	Size	Input Type	Requirement
MessageRefID		1 to 170 characters	stf:StringMin1Max170_Type	Validation

This data element is a free text field capturing the sender’s unique message identifier (created by the sender) that identifies the particular message being sent. The identifier allows both the sender and receiver to identify the specific message later, if questions arise. The Message RefID must start with the country code of the sending jurisdiction, then the year of the reportable period, then the receiving country code before a unique identifier. An example of such identifier is provided in the Corrections section below.

Must be of form "ZA+yyyy+ZA+Unique Number.

Must be unique across all submissions. If not then reject file.

Example: ZA2026ZA123456789

Element	Attribute	Size	Input Type	Requirement

MessageTypeIndic			carf:CARFMessageTypeIndic_EnumType	Validation

This data element specifies the type of information that is sent, i.e. whether it is new information or whether the message seeks to correct or delete previously sent information. As such, the possible values:

- CARF701 – The message contains new information
- CARF702 – The message contains corrections/deletions for previously sent information. When the MesseageTypeIndic is CARF702, the DocTypeIndic can contain either Corrections (OECD2) or Deletions (OECD3) or both, but new data (OECD1) cannot be contained. Note that OECD0 can be included for RCASP's DocTypeIndic.
- CARF703 – The message advises that there is no data to report. The value CARF703 may be selected in the following cases:

  a) in an international context, where the Sending Country wishes to communicate to the Receiving Country that no data on Crypto-Asset Users is to be exchanged for the Reportable Period to which the message relates, in which case the CARF Body element should be omitted; and

  b) in a domestic context, where there is no information to be reported by a Reporting Crypto-Asset Service Provider (domestic nil reporting), in which case the CARF Body is only to be populated with respect to the information on the Reporting Crypto-Asset Service Provider.

Element	Attribute	Size	Input Type	Requirement
ReportingPeriod			xsd:date	Validation

This data element identifies the last day of the reporting period (normally a tax year) to which the message relates in yyyy-MM-DD format. For example, if the information relates to the reporting period ending on 31 December 2027, the field would read “2027-12-31”.

Element	Attribute	Size	Input Type	Requirement
Timestamp			xsd:dateTime	Validation

This data element identifies the date and time when the message was compiled. It is anticipated that this element will be automatically populated by the host system. The format for use is yyyy-MM-DD’T’hh:mm:ss.nnn. Fractions of seconds may be used (in such a case the milli-seconds will be provided on 3 digits, see “.nnn” in the format above). Examples: 2027-03-15T09:45:30 or 2027-03-15T09:45:30.789 (with milli-seconds).

II. OECD_Organisation Party Type

The organisation type defines the information to be included in the CARF XML Schema in relation to an Entity, in particular an Entity Reporting Crypto-Asset Service Provider or Entity Crypto-Asset User.

It is comprised of the following elements, of which details are set out further below:

Element	Attribute	Size	Input Type	Requirement
ResCountryCode		2-character	iso:CountryCode_Type	Validation

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	carf:TIN_Type	Validation

Element	Attribute	Size	Input Type	Requirement
IN		1 to 200 characters	carf:OrganisationIN_Type	Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
Name		1 to 200 characters	carf:NameOrganisation_Type	Validation

Element	Attribute	Size	Input Type	Requirement
Address			carf:Address_Type	Validation

ResCountryCode

Element	Attribute	Size	Input Type	Requirement
ResCountryCode		2-character	iso:CountryCode_Type	Validation

This repeatable data element describes the residence country code(s) of the Entity. In case of an Entity Crypto-Asset User this should always be present and should correspond to the jurisdiction(s) of tax residence identified on the basis of the due diligence requirements of the CARF. When more than one jurisdiction of tax residence is identified, all such jurisdictions should be reported.

In case of an Entity Reporting Crypto-Asset Service Provider, the residence country code should correspond to the sending jurisdiction where the Entity Reporting Crypto-Asset Service Provider has a nexus for reporting purposes under the CARF.

TIN (TIN_Type)

Element	Attribute	Size	Input Type	Requirement
TIN		1-200 characters	carf:TIN_Type	Validation

This repeatable data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of residence of the Entity. In case an Entity Crypto-Asset User does not have a TIN because one was not issued by the reportable jurisdiction or the domestic law of the reportable jurisdiction does not require the collection of the TIN, the value “NOTIN” should be entered and the Unknown attribute (see below) must be set to “true”. In the case of an Entity Reporting Crypto-Asset Service Provider, if TIN is not known to the sending Competent Authority, the value “NOTIN” should be entered and the Unknown attribute (see below) must be set to “true”. Furthermore, in case more than one TIN is provided, any provided element cannot be flagged as “unknown”. This element must be present for both Entity Reporting Crypto-Asset Service Providers and Entity Crypto-Asset Users.

Element	Attribute	Size	Input Type	Requirement
TIN	issuedBy	2-character	iso:CountryCode_Type	Optional (Mandatory)

This attribute describes the jurisdiction that issued the TIN. It should always be provided unless the TIN element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd:Boolean	Optional (Mandatory)

This attribute should be provided if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded. The value for True is “T” and “1”.

Entity IN (OrganisationIN_Type)

Element	Attribute	Size	Input Type	Requirement
IN		1-200 characters	carf:OrganisationIN_Type	Optional (Mandatory)

This data element can be provided (and repeated) if there are other INs available, such as a company registration number or an Entity Identification Number (EIN).

Element	Attribute	Size	Input Type	Requirement
IN	issuedBy	2-character	iso:CountryCode_Type	Optional

This attribute describes the jurisdiction that issued the IN. If the issuing jurisdiction is not known then this element may be omitted.

Element	Attribute	Size	Input Type	Requirement
IN	INType		carf:INType_EnumType	Optional

This attribute defines the type of identification number being sent among the following:

- LEI for the reporting of a legal entity identifier that is a unique global identifier for legal entities participating in financial transactions and is formatted as a 20-character alpha-numeric code based on the ISO 17442 standard;
- EIN for the reporting of an entity identification number;
- BRN for the reporting of a business registration number; or
- Other.

Individual IN

Element	Attribute	Size	Input Type	Requirement
IIN		1-200 characters	carf:IndividualIN_Type	Optional (Mandatory)

[EU-Specific] This data element should be provided if an Individual Identification Number is available in respect of an Entity Crypto-Asset Service Provider.

Element	Attribute	Size	Input Type	Requirement
IIN	issuedBy	2-character	iso:CountryCode_Type	Optional (Mandatory)

This attribute describes the jurisdiction that issued the IIN. If the issuing jurisdiction is not known then this element may be omitted.

Organisation Name

Element	Attribute	Size	Input Type	Requirement
Name		1-200 characters	carf:NameOrganisation_Type	Validation

This element should contain the legal name of the Entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document.

Address (Address_Type)

Element	Attribute	Size	Input Type	Requirement
Country Code		2-character	iso:CountryCode_Type	Validation

This data element provides the country code associated with the Entity's (or person's) address.

Element	Attribute	Size	Input Type	Requirement
AddressFix			carf:AddressFix_Type	Validation

This data element requires the input of address information in fixed format.

Element	Attribute	Size	Input Type	Requirement
AdditionalAddressInfo		1 to 4000 characters	stf:StringMin1Max4000_Type	Optional

This data element can only be used in addition to an address in a fixed format, where not all information can be entered in a fixed format.

Element	Attribute	Size	Input Type	Requirement
Address	LegalAddressType		carf:OECDLegalAddress_EnumType	Optional

OECDLegalAddressType_EnumType

This is a datatype for an attribute to an address. It serves to indicate the legal character of that address (residential, business etc.).

The possible values are:

- OECD301= residentialOrBusiness

- OECD302= residential
- OECD303= business
- OECD304= registeredOffice
- OECD305= unspecified

Address Fix (AddressFix_Type)

Element	Attribute	Size	Input Type	Requirement
Street		1 to 200 characters	stf:StringMin1Max200_Type	Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
BuildingIdentifier		1 to 200 characters	stf:StringMin1Max200_Type	Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
SuiteIdentifier		1 to 200 characters	stf:StringMin1Max200_Type	Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
FloorIdentifier		1 to 200 characters	stf:StringMin1Max200_Type	Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
DistrictName		1 to 200 characters	stf:StringMin1Max200_Type	Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
POB		1 to 200 characters	stf:StringMin1Max200_Type	Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
PostCode		1 to 200 characters	stf:StringMin1Max200_Type	Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
City		1 to 200 characters	stf:StringMin1Max200_Type	Validation

Element	Attribute	Size	Input Type	Requirement
CountrySubentity		1 to 200 characters	stf:StringMin1Max200_Type	Optional (Mandatory)

The above data elements comprise the AddressFix type. The “City” data element is required for schema validation. The other elements should always be included where they exist.

III. OECD_Person Party Type

The data elements in this section are used to provide identification information on individual Reporting Crypto-Asset Service Providers and Individual Crypto-Asset Users, as well as Controlling Persons of Entity Crypto-Asset Users that are Reportable Persons. This complex type is comprised of the following six data elements that are further set out below:

Element	Attribute	Size	Input Type	Requirement
ResCountryCode		2-characters	iso:CountryCode_Type	Validation

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	carf:TIN_Type	Validation

Element	Attribute	Size	Input Type	Requirement
INN		1 to 200 characters	carf:IndividualIN_Type	

Element	Attribute	Size	Input Type	Requirement
Name			carf:NamePerson_Type	Validation

Element	Attribute	Size	Input Type	Requirement
Address			carf:Address_Type	Validation

Element	Attribute	Size	Input Type	Requirement
Nationality			iso:CountryCode_Type	Optional (non-CARF)

Element	Attribute	Size	Input Type	Requirement
BirthInfo				Validation

ResCountry Code

Element	Attribute	Size	Input Type	Requirement
ResCountryCode		2-characters	iso:CountryCode_Type	Validation

This repeatable data element describes the residence country code(s) of the Individual Crypto-Asset User (or Controlling Person that is a Reportable Person) and the individual Reporting Crypto-Asset Service Provider and must be present in all data records. In respect of Individual Crypto-Asset Users or Controlling Persons that are Reportable Persons, this should correspond to the jurisdiction(s) of tax residence identified on the basis of the due diligence requirements of the CARF, including tax residence based on the conditions laid down in the domestic laws of Reportable Jurisdictions under which an individual is to be treated as fiscally "resident". Such laws cover the forms of attachment to a jurisdiction which, in the domestic taxation laws, form the basis of a comprehensive taxation (full liability to tax), as well as cases where an individual is deemed, according to the taxation laws of a jurisdiction, to be resident of that jurisdiction (e.g. diplomats or other persons in government service). When more than one jurisdiction of tax residence is identified, all such jurisdictions should be reported.

In case of an individual Reporting Crypto-Asset Service Provider, the residence country code should correspond to the sending jurisdiction where the individual Reporting Crypto-Asset Service Provider has a nexus for reporting purposes under the CARF.

TIN Type

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	carf:TIN_Type	Validation

This repeatable data element provides the tax identification number (TIN) and follows the structure set out in Section II above. It reflects the TIN used by the tax administration of the jurisdiction of residence of the individual. In case an Individual Crypto-Asset User or Controlling Person does not have a TIN because one was not issued by the reportable jurisdiction or the domestic law of the reportable jurisdiction does not require the collection of the TIN, the value "NOTIN" should be entered and the Unknown attribute (see below) must be set to "true". In the case of an Individual Reporting Crypto-Asset Service Provider, if TIN is not known to the sending Competent Authority, the value "NOTIN" should be entered and the Unknown attribute (see below) must be set to "true". Furthermore, in case more than one TIN is provided, any provided element cannot be flagged as "unknown". This element must be present for Individual Reporting Crypto-Asset Service Providers, Individual Crypto-Asset Users and Controlling Persons.

Individual IN

Element	Attribute	Size	Input Type	Requirement
IIN		1 to 200 characters	carf:IndividualIN_Type	Optional (Mandatory)

[EU-Specific] This data element should be provided if an Individual Identification Number is available in respect of an Individual Crypto-Asset Service Provider.

Element	Attribute	Size	Input Type	Requirement

IIN	issuedBy	2-characters	iso:CountryCode_Type	Optional (Mandatory)

This attribute describes the jurisdiction that issued the IIN. If the issuing jurisdiction is not known then this element may be omitted.

NamePerson_Type

Element	Attribute	Size	Input Type	Requirement
Name			carf:NamePerson_Type	Validation

This data element allows to report both the name at birth and the name after marriage.

Element	Attribute	Size	Input Type	Requirement
Name	nameType		stf:OECDNameType_Enum_Type	Optional

This attribute is a qualifier to indicate the type of a particular name.

Element	Attribute	Size	Input Type	Requirement
PrecedingTitle		1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
Title		1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
FirstName		1 to 200 characters	stf:StringMin1Max200_Type	Validation

This data element is required for identifying individual Reporting Crypto-Asset Service Providers, Individual Crypto-Asset Users and Controlling Persons in the context of the CARF Schema. If no complete first name is available for an individual, an initial or NFN (“No First Name”) may be used here.

Element	Attribute	Size	Input Type	Requirement
FirstName	xnlNameType	1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
MiddletName		1 to 200 characters	stf:StringMin1Max200_Type	Optional

This data element allows the individual’s Middle Name to be entered.

Element	Attribute	Size	Input Type	Requirement
MiddletName	xnlNameType	1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
NamePrefix		1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
NamePrefix	xnlNameType	1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement

LastName		1 to 200 characters	stf:StringMin1Max200_Type	Validation

This data element is required. This field can include any prefix or suffix legally used by the individual Reporting Crypto-Asset Service Provider, Individual Crypto-Asset User or Controlling Person.

As the element is a string it is possible to use this for a free format name or two last names although wherever possible the structured first name and last name should be used.

Element	Attribute	Size	Input Type	Requirement
LastName	xnlNameType	1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
GenerationIdentifier		1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
Suffix		1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
GeneralSuffix		1 to 200 characters	stf:StringMin1Max200_Type	Optional

Address (Address_Type)

The Address element is further comprised of the same elements as previously set out in relation to OrganisationParty_Type.

Nationality

Element	Attribute	Size	Input Type	Requirement
Nationality			iso:CountryCode_Type	Optional (non-CARF)

The nationality element is not to be provided as part of the CARF schema.

Birth Info

Element	Attribute	Size	Input Type	Requirement
BirtInfo				Validation

The Birth Info element contains the birth information of individual Reporting Crypto-Asset Service Providers, Individual Crypto-Asset Users and Controlling Persons.

Element	Attribute	Size	Input Type	Requirement
BirthDate			Xsd:date	Validation

This data element is required and identifies the date of birth. The data format is yyyy-MM-DD. The default value to be entered in respect of individual Reporting Crypto-Asset Service Providers is “1900-01-01”.

Element	Attribute	Size	Input Type	Requirement
BirthPlace			carf:BirthPlace_Type	Optional (Mandatory)

This data element allows to give information on the place of birth.

Birth Place (BirthPlace_Type)

This is a datatype for providing information about the place of birth of the Individual Crypto-Asset User or Controlling Person that is a Reportable Person. The three data elements below may be provided in accordance with the CARF where the Reporting Crypto-Asset Service Provider is required to obtain and report the information under domestic law, and it is available in its electronically searchable records In this case, at the minimum the city and country of birth must also be provided.

Element	Attribute	Size	Input Type	Requirement

City		1 to 200 characters	stf:StringMin1Max200_Type	Validation

Element	Attribute	Size	Input Type	Requirement
CitySubentity		1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
CountryInfo				Validation

This required data element gives a choice between a current jurisdiction (identified by 2-character country code) or a former jurisdiction (identified by name). One or the other should be supplied if place of birth is reported, together with City or City and City Subentity. The Former Country Name element should be used in case the person was born in a country that has since ceased to exist.

Element	Attribute	Size	Input Type	Requirement
CountryCode		2-character	iso:CountryCode_Type	Validation (Choice)

Element	Attribute	Size	Input Type	Requirement
FormerCountryName		1-200 characters	stf:StringMin1Max200_Type	Validation (Choice)

IV. OECD_CARF Body

The CARF Body element contains the information on the Reporting Crypto-Asset Service Providers, Crypto-Asset Users (including Controlling Persons of certain Entity Crypto-Asset Users identified on the basis of the due diligence procedures of the CARF), as well as information on the Relevant Transactions such Crypto-Asset Users have engaged in.

Element	Attribute	Size	Input Type	Requirement

CARFBody			Carf:CARFBody_Type	Optional (Mandatory)

The CARF Body element is composed of the following two correctable elements, of which details are set out further below.

Element	Attribute	Size	Input Type	Requirement
RCASP			Carf:RCASP_Type	Validation

Element	Attribute	Size	Input Type	Requirement
CryptoUser			Carf:CryptoUser_Type	Optional (Mandatory)

RCASP (Reporting Crypto-Asset Service Provider)

Element	Attribute	Size	Input Type	Requirement
RCASP			Carf:RCASP_Type	Validation

The RCASP element identifies the Reporting Crypto-Asset Service Provider and its nexus to the reporting jurisdiction. It is comprised of the following four elements, of which details are set out further below.

Element	Attribute	Size	Input Type	Requirement
RCASP ID				Validation (choice)

Element	Attribute	Size	Input Type	Requirement
Nexus			Carf:Nexus_Type_Enum_Type	Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
OtherNexus				Optional

Element	Attribute	Size	Input Type	Requirement
DocSpec			Carf:DocSpec_Type	Validation

DocSpec identifies the particular report within the CARF message being transmitted. It allows for identification of reports requiring correction (see also guidance on Corrections below).

RCASP ID

Element	Attribute	Size	Input Type	Requirement
RCASP ID				Validation

The RCASP ID element identifies the Reporting Crypto-Asset Service Provider and allows a choice between the Entity and Individual elements, depending on whether the Reporting Crypto-Asset Service Provider is an Entity or an individual.

Element	Attribute	Size	Input Type	Requirement
Entity			Carf:OrganisationParty_Type	Validation (choice)

The Entity element follows the Organisation Party Type set out in Section II above.

Element	Attribute	Size	Input Type	Requirement
Individual			Carf:PersonParty_Type	Validation (choice)

The Individual element follows the Person Party Type set out in Section III above.

Nexus

Element	Attribute	Size	Input Type	Requirement

Nexus			Carf:Nexus_Type_enumtype	Optional (Mandatory)

The Nexus element contains information on the (strongest) nexus based on which the Reporting Crypto-Asset Service Provider is reporting under the CARF. One of the seven following values must be selected to indicate the relevant reporting nexus:

- CARF901 – Tax Residence

  This value indicates that the Entity or individual Reporting Crypto-Asset Service Provider is reporting in the jurisdiction where it is resident for tax purposes.

- CARF902 – Incorporation

  This value indicates that the Entity Reporting Crypto-Asset Service Provider is reporting in the jurisdiction under the laws of which it is incorporated or organised and either has legal personality in such jurisdiction or has an obligation to file tax returns or tax information returns to the tax authorities in such jurisdiction with respect to the income of the Entity.

- CARF903 – Management

  This value indicates that the Entity Reporting Crypto-Asset Service Provider is reporting in the jurisdiction where it is managed from.

- CARF904 – Place of Business

  This value indicates that the Entity or individual Reporting Crypto-Asset Service Provider is reporting in the jurisdiction where it has a regular place of business.

- CARF905 – Branch

  This value indicates that the Entity Reporting Crypto-Asset Service Provider maintains a branch in the jurisdiction in respect of which it is reporting.

- CARF906 – Authorisation

  [EU specific] This value indicates that the Reporting Crypto-Asset Service Provider is reporting in the EU Member State where it is authorised under Regulation 2023/1114

- CARF907 – Remote Services

  [EU specific] This value indicates that the Reporting Crypto-Asset Service Provider that is not authorised under Regulation 2023/1114 is reporting in the EU Member State of single registration.

Other Nexus

Element	Attribute	Size	Input Type	Requirement
OtherNexus				Optional

This optional element, which jurisdictions may choose to use for domestic reporting purposes or in order to notify the concerned partner jurisdiction, indicates that Reporting Crypto-Asset Service Provider has an equivalent or stronger nexus in another jurisdiction, whereby reporting under the CARF will take place in such jurisdiction. This element is comprised of the following two sub-elements:

Element	Attribute	Size	Input Type	Requirement
OtherNexus	Nexus	2-character	Carf:Nexus_EnumType	Validation

This element reflects the type of nexus under which reporting will take place in the other jurisdiction.

Element	Attribute	Size	Input Type	Requirement
OtherNexus	ResCountryCode	2-character	iso:CountryCode_Type	Validation

This element contains the residence country code of the other jurisdiction where reporting under the CARF is taking place.

Crypto User

Element	Attribute	Size	Input Type	Requirement
CryptoUsers				Optional(Mandatory)

This element contains the identification information on each Crypto-Asset User (including on Controlling Persons of certain Entity Crypto-Asset Users), as well as information on the Relevant Transactions carried out by a Crypto-Asset User that are reportable under the CARF.

This element is not required to be completed with Crypto-Asset User information in instances where the report is being exchanged pursuant to an agreement between jurisdictions solely with the purpose of indicating that the Reporting Crypto-Asset Service Provider has a nexus in the sending jurisdiction for the purposes of the CARF.

This correctable element is composed of:

Element	Attribute	Size	Input Type	Requirement
UserID			carf:User ID_Type	Validation

Element	Attribute	Size	Input Type	Requirement
Controlling Person			carf:ControllingPerson_Type	Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
DocSpec			Carf:DocSpec_Type	Validation

User ID

Element	Attribute	Size	Input Type	Requirement
User ID			Carf:User ID_Type	Validation

The User ID element identifies the Crypto-Asset User and allows a choice between the Entity and Individual elements, depending on whether the Crypto-Asset User is an Entity or an individual.

Element	Attribute	Size	Input Type	Requirement
Entity			Carf:OrganisationParty_Type	Validation (Choice)

The Entity element follows the Organisation Party Type set out in Section II above.

Element	Attribute	Size	Input Type	Requirement
Individual			Carf:PersonParty_Type	Validation (Choice)

The Individual element follows the Person Party Type set out in Section III above.

Controlling Person

Element	Attribute	Size	Input Type	Requirement
Controlling Person			Carf:ControllingPerson_Type	Optional (Mandatory)

Provide the name of any Controlling Person that is a Reportable Person. If there is more than one Controlling Person that is a Reportable Person, then the name of all such Reportable Persons must be reported by repeating the element.

A separate report should be created with respect to each Reportable Jurisdiction that has been identified as a jurisdiction of residence of the Controlling Persons who are Reportable Persons. However, only information of the Reportable Persons of each Reportable Jurisdiction (including information of the Entity Crypto-Asset User and other associated data) should be included in the report.

Where an Entity Crypto-Asset User is a Reportable Person and has one or more Controlling Persons that are Reportable Persons, and both the Entity and any of such Controlling Persons are resident in the same Reportable Jurisdiction, the information may be reported (i) together, as an Entity Crypto-Asset User with a Controlling Person that is a Reportable Person, or (ii) separately, as an Entity Crypto-Asset User that is a Reportable Person and a Controlling Person that is a Reportable Person.

Where none of such Controlling Persons is resident in the same Reportable Jurisdiction as the Entity, the information with respect to the Entity Crypto-Asset User must nevertheless be reported separately as an Entity that is a Reportable Person.

Element	Attribute	Size	Input Type	Requirement
Individual			Carf:PersonParty_Type	Validation

The Individual element follows the Person Party Type set out in Section III above.

Element	Attribute	Size	Input Type	Requirement
CtrlgPerson			Carf:CtrlgPerson Type_EnumType	Validation

This data element allows the identification of the type of each Controlling Person (“CP”) by use of the attribute “ControllingPersonType” with the following values. This element can be repeated.

- CARF801 – CP of legal person – ownership
- CARF802 – CP of legal person – other means
- CARF803 – CP of legal person – senior managing official
- CARF804 – CP of legal arrangement – trust – settlor
- CARF805 – CP of legal arrangement – trust – trustee
- CARF806 – CP of legal arrangement – trust – protector
- CARF807 – CP of legal arrangement – trust – beneficiary
- CARF808 – CP of legal arrangement – trust – other
- CARF809 – CP of legal arrangement – other – settlor-equivalent
- CARF810 – CP of legal arrangement – other – trustee-equivalent
- CARF811 – CP of legal arrangement – other – protector-equivalent
- CARF812 – CP of legal arrangement – other – beneficiary-equivalent
- CARF813 – CP of legal arrangement – other – other-equivalent

Relevant Transactions

Element	Attribute	Size	Input Type	Requirement
RelevantTransactions			Carf:RelevantTransaction_Type	Validation

The repeatable Relevant Transactions element includes information on the Relevant Transactions carried out by a Crypto-Asset User during the reporting period for each Relevant Crypto-Asset type. This element is comprised of several elements reflecting the different categories of transactions reportable under the CARF, as well as of an attribute to identify each Relevant Crypto-Asset type. As such, the Relevant Transaction element should be repeated for each Relevant Crypto-Asset type in respect of which the Crypto-Asset User carried out Relevant Transactions in the reporting year.

Element	Attribute	Size	Input Type	Requirement
CryptoAsset		1-200 Character	Stf:StringMin1Max200_Type	Validation

The Crypto Asset element should include the name of the Relevant Crypto-Asset for which the transactional information is completed. The Crypto-Asset name should be reported in line with the Digital Token Identifier, whenever feasible. Further specifications on the naming convention for Crypto-Assets may be made available on the OECD website [to include link once developed]. For Crypto-Assets not reflected on the OECD website, Reporting Crypto-Asset Service Providers may rely on any other available, commonly-used naming conventions. Where no naming convention is available in respect of a Crypto-Asset, Reporting Crypto-Asset Service Providers may report the name of the Crypto-Asset using free text.

Crypto to Crypto In

Element	Attribute	Size	Input Type	Requirement
CryptotocryptoIn				Optional (Mandatory)

The Crypto to Crypto In element reflects information on acquisitions of the Relevant Crypto-Asset against other Relevant Crypto-Assets during the reporting period.

Element	Attribute	Size	Input Type	Requirement
ExchangeType			carf:ExchangeType_EnumType	Optional

Where applicable, the optional Exchange Type allows the Reporting Crypto-Asset Service Provider to provide additional information on certain types of exchange transactions. Possible values are:

- CARF401 – Staking
- CARF402 – Crypto Loan

- CARF403 – Wrapping
- CARF404 – Collateral

Element	Attribute	Size	Input Type	Requirement
NumberofTransactions			xsd:interger	Validation

The Number of Transactions element reflects information on the number of transactions involving acquisitions of the Relevant Crypto-Asset against other Relevant Crypto-Assets.

Element	Attribute	Size	Input Type	Requirement
Amount			cfc:MonAmnt_Type	Validation

The Amount element reflects the aggregate fair market value of the Relevant Crypto-Asset acquired, net of transaction fees. Amounts are entered with 2-digit fractional amounts of the currency in question. For example, USD 1 000 would be entered as 1000.00.

Element	Attribute	Size	Input Type	Requirement
Amount	CurrCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 standard.

Element	Attribute	Size	Input Type	Requirement
NumberofUnits			xsd:decimal	Validation

The Number of Units element reflects the number of units of the Relevant Crypto-Asset acquired, which should be reported up to the sixth decimal place, where relevant.

Crypto to Crypto Out

Element	Attribute	Size	Input Type	Requirement
Cryptotocryptoout				Optional (Mandatory)

The Crypto to Crypto Out element reflects information on disposals of the Relevant Crypto-Asset against other Relevant Crypto-Assets during the reporting period.

Element	Attribute	Size	Input Type	Requirement
ExchangeType			carf:ExchangeType_EnumType	Optional

Where applicable, the optional Exchange Type allows the Reporting Crypto-Asset Service Provider to provide additional information on certain types of exchange transactions. Possible values are:

- CARF401 – Staking
- CARF402 – Crypto Loan
- CARF403 – Wrapping
- CARF404 – Collateral

Element	Attribute	Size	Input Type	Requirement
NumberofTransactions			xsd:interger	Validation

The Number of Transactions element reflects information on the number of transactions involving disposals of the Relevant Crypto-Asset against other Relevant Crypto-Assets.

Element	Attribute	Size	Input Type	Requirement
Amount			cfc:MonAmnt_Type	Validation

The Amount element reflects the aggregate fair market value of the Relevant Crypto-Asset disposed, net of transaction fees. Amounts are entered with 2-digit fractional amounts of the currency in question. For example, USD 1 000 would be entered as 1000.00.

Element	Attribute	Size	Input Type	Requirement
Amount	CurrCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 standard.

Element	Attribute	Size	Input Type	Requirement
NumberofUnits			xsd:decimal	Validation

The Number of Units element reflects the number of units of the Relevant Crypto-Asset disposed, which should be reported up to the sixth decimal place, where relevant.

Crypto to Fiat In

Element	Attribute	Size	Input Type	Requirement
CryptotoFiatIn				Optional (Mandatory)

The Crypto to Fiat In element reflects information on acquisitions of the Relevant Crypto-Asset against Fiat Currency during the reporting period.

Element	Attribute	Size	Input Type	Requirement
ExchangeType			Carf:ExchangeType_EnumType	Optional

Where applicable, the optional Exchange Type allows the Reporting Crypto-Asset Service Provider to provide additional information on certain types of exchange transactions. Possible values are:

- CARF401 – Staking
- CARF402 – Crypto Loan
- CARF403 – Wrapping
- CARF404 – Collateral

Element	Attribute	Size	Input Type	Requirement
NumberofTransactions			xsd:interger	Validation

The Number of Transactions element reflects information on the number of transactions involving acquisitions of the Relevant Crypto-Asset against Fiat Currency.

Element	Attribute	Size	Input Type	Requirement
Amount			cfc:MonAmnt_Type	Validation

The Amount element reflects the aggregate amount paid in respect of acquisitions of the Relevant Crypto-Assets against Fiat Currency, net of transaction fees. Amounts are entered with 2-digit fractional amounts of the currency in question. For example, USD 1 000 would be entered as 1000.00.

Element	Attribute	Size	Input Type	Requirement

Amount	CurrCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 standard.

Element	Attribute	Size	Input Type	Requirement
NumberofUnits			xsd:decimal	Validation

The Number of Units element reflects the number of units of the Relevant Crypto-Asset acquired, which should be reported up to the sixth decimal place, where relevant.

Crypto to Fiat out

Element	Attribute	Size	Input Type	Requirement
CryptotoFiatOut				Optional (Mandatory)

The Crypto to Fiat In element reflects information on disposals of the Relevant Crypto-Asset against Fiat Currency during the reporting period.

Element	Attribute	Size	Input Type	Requirement
ExchangeType			Carf:ExchangeType_EnumType	Optional

Where applicable, the optional Exchange Type allows the Reporting Crypto-Asset Service Provider to provide additional information on certain types of exchange transactions. Possible values are:

- CARF401 – Staking
- CARF402 – Crypto Loan
- CARF403 – Wrapping
- CARF404 – Collateral

Element	Attribute	Size	Input Type	Requirement
NumberofTransactions			xsd:interger	Validation

The Number of Transactions element reflects information on the number of transactions involving disposals of the Relevant Crypto-Asset against Fiat Currency.

Element	Attribute	Size	Input Type	Requirement
Amount			cfc:MonAmnt_Type	Validation

The Amount element reflects the aggregate amount paid in respect of disposals of the Relevant Crypto-Assets against Fiat Currency, net of transaction fees. Amounts are entered with 2-digit fractional amounts of the currency in question. For example, USD 1 000 would be entered as 1000.00.

Element	Attribute	Size	Input Type	Requirement
Amount	CurrCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 standard.

Element	Attribute	Size	Input Type	Requirement
NumberofUnits			xsd:decimal	Validation

The Number of Units element reflects the number of units of the Relevant Crypto-Asset disposed, which should be reported up to the sixth decimal place, where relevant.

Crypto Transfer In

Element	Attribute	Size	Input Type	Requirement
CryptoTransferIn			Carf:RelevantTransactions_Type	Optional (Mandatory)

The Crypto Transfer In element reflects information on inbound Transfers of the Relevant Crypto-Asset during the reporting period.

Element	Attribute	Size	Input Type	Requirement
TransferType			Carf:TransferType_EnumType	Validation

The Transfer Type element reflects information on the type of inbound transfer received by the Reportable User. Possible values are:

- CARF501 – Airdrop
- CARF502 – Staking income

- CARF503 – Mining income
- CARF504 – Crypto loan
- CARF505 – Transfer from another RCASP
- CARF506 – Sale of goods or services
- CARF507 – Collateral
- CARF508 – Other
- CARF509 – Unknown (to be selected as the default value where the Reporting Crypto-Asset Service Provider has no knowledge on the Transfer Type)

Element	Attribute	Size	Input Type	Requirement
NumberofTransactions			xsd:interger	Validation

The Number of Transactions element reflects information on the number of transactions involving inbound Transfers of the Relevant Crypto-Asset.

Element	Attribute	Size	Input Type	Requirement
Amount			cfc:MonAmnt_Type	Validation

The Amount element reflects the aggregate fair market value of the Relevant Crypto-Asset received, net of transaction fees. Amounts are entered with 2-digit fractional amounts of the currency in question. For example, USD 1 000 would be entered as 1000.00.

Element	Attribute	Size	Input Type	Requirement
Amount	CurrCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 standard.

Element	Attribute	Size	Input Type	Requirement
NumberofUnits			xsd:decimal	Validation

The Number of Units elements reflects the number of units of the Relevant Crypto-Asset received, which should be reported up to the sixth decimal place, where relevant.

Element	Attribute	Size	Input Type	Requirement
AltValuation			carf:AltValuation_EnumType	Optional (Mandatory)

The AltValuation element should include the alternative valuation method, when such method has been used by the Reporting Crypto-Asset Service Provider to value the Relevant Crypto-Asset. Possible values are:

- CARF1001 – Book value
- CARF1002 – Third-party value
- CARF1003 – Recent RCASP valuation
- CARF1004 – Reasonable estimate by RCASP

Crypto Transfer out

Element	Attribute	Size	Input Type	Requirement
CryptoTransferOut				Optional (Mandatory)

The Crypto Transfer In element reflects information on outbound Transfers of the Relevant Crypto-Asset during the reporting period.

Element	Attribute	Size	Input Type	Requirement
TransferType			Carf:TransferOutType_EnumType	Validation

The Transfer Type element reflects information on the type of bound transfer received by the Reportable User. Possible values are:

- CARF601 – Transfer to another RCASP
- CARF602 – Crypto loan
- CARF603 – Purchase of goods or services, to be used in respect of transactions other than those already reported as Reportable Retail Payment Transactions
- CARF604 – Collateral
- CARF605 – Other
- CARF606 – Unknown (to be selected as the default value where the Reporting Crypto-Asset Service Provider has no knowledge on the Transfer Type)

Element	Attribute	Size	Input Type	Requirement
NumberofTransactions			xsd:interger	Optional (Mandatory)

The Number of Transactions element reflects information on the number of transactions involving outbound Transfers of the Relevant Crypto-Asset.

Element	Attribute	Size	Input Type	Requirement
Amount			cfc:MonAmnt_Type	Validation

The Amount element reflects the aggregate fair market value of the Relevant Crypto-Asset transferred, net of transaction fees. Amounts are entered with 2-digit fractional amounts of the currency in question. For example, USD 1 000 would be entered as 1000.00.

Element	Attribute	Size	Input Type	Requirement
Amount	CurrCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 standard.

Element	Attribute	Size	Input Type	Requirement
NumberofUnits			xsd:decimal	Validation

The Number of Units elements reflects the number of units of the Relevant Crypto-Asset transferred, which should be reported up to the sixth decimal place, where relevant.

Element	Attribute	Size	Input Type	Requirement
AltValuation			carf:AltValuation_EnumType	Optional (Mandatory)

The AltValuation element should include the alternative valuation method, when such method has been used by the Reporting Crypto-Asset Service Provider to value the Relevant Crypto-Asset. Possible values are:

- CARF1001 – Book value
- CARF1002 – Third-party value

- CARF1003 – Recent RCASP valuation
- CARF1004 – Reasonable estimate by RCASP

Transfer Wallet

Element	Attribute	Size	Input Type	Requirement
TransferWallet				Optional (Mandatory)

The Transfer Wallet element reflects information in respect of Transfers of the Relevant Crypto-Asset by the Reportable Crypto-Asset User to wallet addresses not known by the Reporting Crypto-Asset Service Provider to be associated with a virtual asset service provider or financial institution.

Element	Attribute	Size	Input Type	Requirement
Amount			cfc:MonAmnt_Type	Validation

The Amount element reflects the aggregate fair market value of the Relevant Crypto-Asset transferred to wallet addresses not known by the Reporting Crypto-Asset Service Provider to be associated with a virtual asset service provider or financial institution. Amounts are entered with 2-digit fractional amounts of the currency in question. For example, USD 1 000 would be entered as 1000.00.

Element	Attribute	Size	Input Type	Requirement
Amount	CurrCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 standard.

Element	Attribute	Size	Input Type	Requirement
NumberofUnits			xsd:decimal	Validation

The Number of Units element reflects the number of units of the Relevant Crypto-Asset transferred to wallet addresses not known by the Reporting Crypto-Asset Service Provider to be associated with a virtual asset service provider or financial institution. The number of units should be reported up to the sixth decimal place, where relevant.

Element	Attribute	Size	Input Type	Requirement

AltValuation			carf:AltValuation_EnumType	Optional (Mandatory)

The AltValuation element should include the alternative valuation method, when such method has been used by the Reporting Crypto-Asset Service Provider to value the Relevant Crypto-Asset. Possible values are:

- CARF1001 – Book value
- CARF1002 – Third-party value
- CARF1003 – Recent RCASP valuation
- CARF1004 – Reasonable estimate by RCASP

RRPT (Relevant Retail Payment Transaction)

Element	Attribute	Size	Input Type	Requirement
RRPT				Optional (Mandatory)

The RRPT element reflects information in respect of Reportable Retail Payment Transactions, i.e. Transfers of a Relevant Crypto-Asset in consideration of goods or services for a value exceeding USD 50,000, irrespective of rounding (i.e. a Transfer in consideration of goods or services for a value of USD 50,001 could be considered a Reportable Retail Payment Transaction).

Element	Attribute	Size	Input Type	Requirement
NumberofTransactions			xsd:interger	Validation

The Number of Transactions element reflects information on the number of Reportable Retail Payment Transactions involving the Relevant Crypto-Asset.

Element	Attribute	Size	Input Type	Requirement
Amount			cfc:MonAmnt_Type	Validation

The Amount element reflects the aggregate fair market value of the Relevant Crypto-Asset subject to the Reportable Retail Payment Transactions, net of transaction fees. Amounts are entered with 2-digit fractional amounts of the currency in question. For example, USD 1 000 would be entered as 1000.00.

Element	Attribute	Size	Input Type	Requirement
Amount	CurrCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate three-character currency code based on the ISO 4217 Alpha 3 standard.

Element	Attribute	Size	Input Type	Requirement
NumberofUnits			xsd:decimal	Validation

The Number of Units element reflects the number of units of the Relevant Crypto-Asset subject to the Reportable Retail Payment Transactions, which should be reported up to the sixth decimal place, where relevant.

6 CORRECTIONS

Introduction

In case the sending jurisdiction becomes aware of inaccurate information, be it in relation to the Reporting Crypto-Asset Service Provider or in relation to the reporting in respect of Crypto-Asset Users, a correction will need to be made. As long as the error is discovered prior to the exchange of the CARF information for a given fiscal year, no correction, as set out in this section, would be required.

However, in case an error is discovered after the exchange of the CARF information, adjustments to part of the schema will need to be made, in accordance with the guidance set out in this section.

In order to facilitate a targeted reporting of corrections, the CARF XML Schema has two correctable types called RCASP and Crypto Users.

Technical guidance

This section describes how to make corrections by sending a file of corrected data that can be processed in the same manner as the original data. Reference to corrections in this section also includes deletion of records.

In order to identify the elements to correct, the correctable elements RCASP and Crypto Users include an element of the DocSpec_Type, which contains the necessary information for corrections.

DocSpec Type

Element	Attribute	Size	Input Type	Requirement
DocSpec			carf:DocSpec_Type	Validation

DocSpec identifies the particular record within the CARF message being transmitted. It permits the identification of records requiring correction. The DocSpec element is composed of the following:

Element	Attribute	Size	Input Type	Requirement
DocTypeIndic			carf:OECDDocTypeIndic_EnumType	Validation

A message can either contain new records (OECD1) or corrections and/or deletions (OECD2 and OECD3), but should not contain a mixture of both. The resend option (OECD0) can only be used for the RCASP element when the RCASP element has already been sent. The resend option (OECD0) can be used in the following two cases:

- New data: in case new Crypto Users information is provided in respect of a reporting period and the RCASP element has already been sent.

- Correction/deletion: in case the Crypto Users element is corrected (or deleted) and the RCASP element has already been sent and the RCASP element does not need to be corrected (or deleted). The RCASP element cannot be deleted without deleting all related Crypto Users information (either in same message or in previous messages).

For a correction message, the following combinations of DocTypeIndic are permissible for the correctable elements, taking into account that the CryptoUsers element is not mandatory:

		w/o Crypto Users	CryptoUsers			
			OECD1	OECD2	OECD3	OECD0
RCASP	OECD1					
	OECD2	OK		OK	OK	
	OECD3	OK			OK	
	OECD0			OK	OK	

Combinations of DocTypeIndic for the correctable elements within a correction message

This element specifies the type of data being submitted.

Allowable entries are:

- OECD0 = Resent Data
- OECD1 = New Data
- OECD2 = Corrected Data
- OECD3 = Deletion of Data
- OECD10 = Resent Test Data
- OECD11 = New Test Data
- OECD12 = Corrected Test Data
- OECD13 = Deletion of Test Data

The codes OECD10 through OECD13 must only be used during agreed testing periods or on the basis of a bilateral agreement on testing. This is to ensure that the Competent Authorities avoid test data becoming mingled with 'live' data.

Element	Attribute	Size	Input Type	Requirement
DocRefID		1 to 200 characters	carf:StringMin1Max200_Type	Validation

The DocRefID is a unique identifier for the document (i.e. one record and all its children data elements). An element containing a correction (or deletion) must have a new unique DocRefID for future reference.

Element	Attribute	Size	Input Type	Requirement
CorrDocRefID		1 to 200 characters	carf:StringMin1Max200_Type	Optional

The CorrDocRefID references the DocRefID of the element to be corrected or deleted. It must always refer to the latest reference of the record (DocRefID) that was sent.

The latest reference of the record (DocRefID) that was sent must be part of the latest message in which the record was sent.

In this way, a series of corrections or amendments can be handled as each correction completely replaces the previous version.

Uniqueness of MessageRefID and DocRefID

In order to ensure that a message and a record can be identified and corrected, the MessageRefID and DocRefID must be unique in space and time (i.e. there must be no other message or record in existence that has the same reference identifier).

The MessageRefID identifier can contain whatever information the sender uses to allow identification of the particular message but must start with the country code of the sending jurisdiction, then the year of the reportable period, then the receiving country code before a unique identifier.

e.g. CA2023LU123456789

This MessageRefID indicates that the Canada is the country of the sending Competent Authority, the receiving Competent Authority is Luxembourg and that the unique identifier is “123456789”.

The unique identifier in the DocRefID is used by the sending Competent Authority to identify a unique CARF record and is composed of the country code of the sending jurisdiction, then the year of the reportable period, followed by a unique identifier.

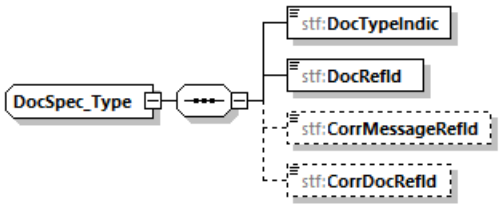
e.g. CA2023286abc123xyz

This DocRefID indicates that Canada is the sending country and the unique identifier is “286abc123xyz”.

MessageSpec, Corrections and Cancellations

Correction messages must have their own unique MessageRefID so they can also be corrected in the future. There is no equivalent for the DocSpec type when it comes to messages as a whole.

To cancel a complete message, there is no element in the MessageSpec which can be used for that purpose. Instead, a correction message should be sent deleting all records of the erroneous message in these instances.

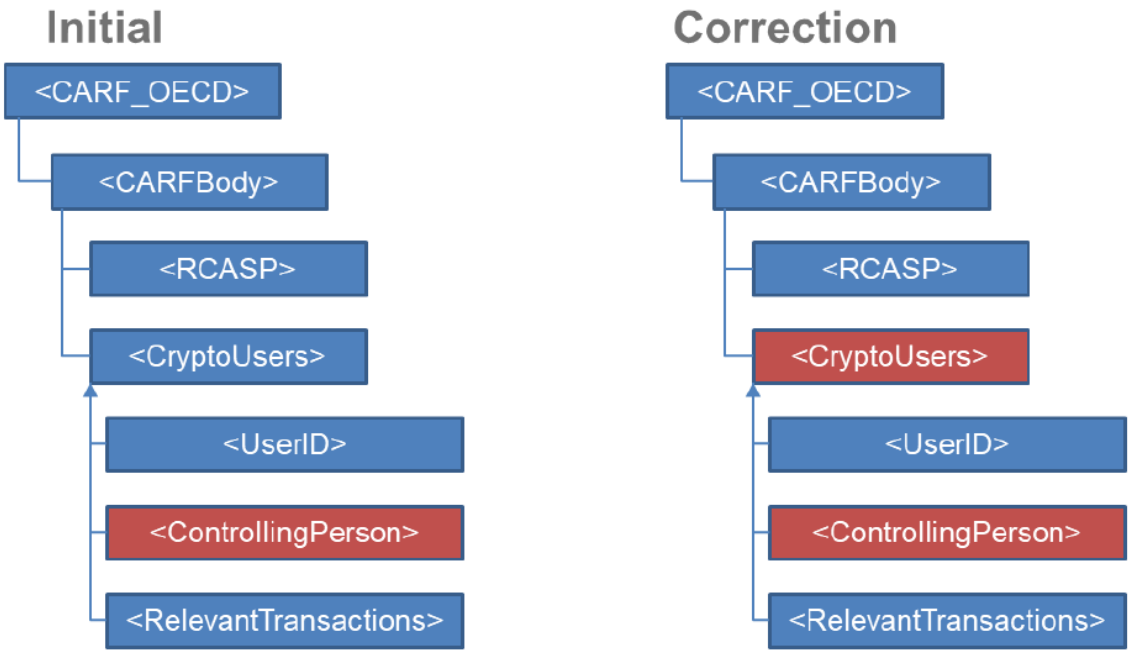


Correction examples

The following section provides two examples of concrete correction scenarios, and highlights correction rules applicable to each of them.

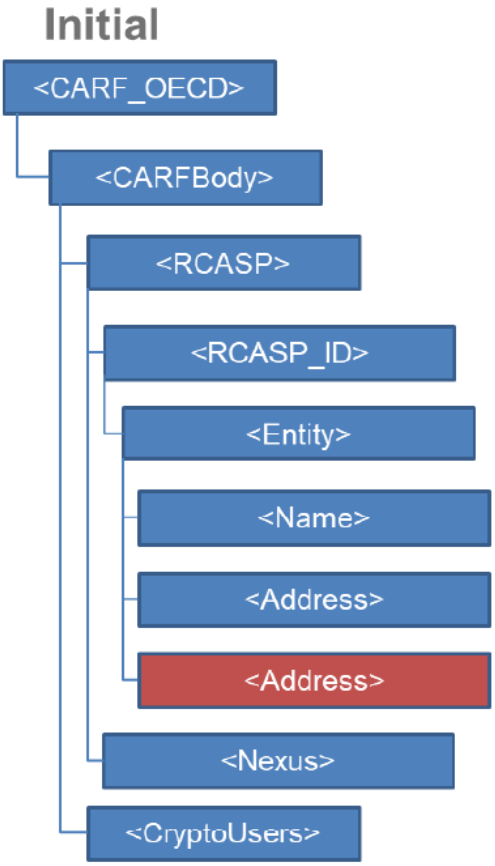
Correction of a child element of the Crypto User

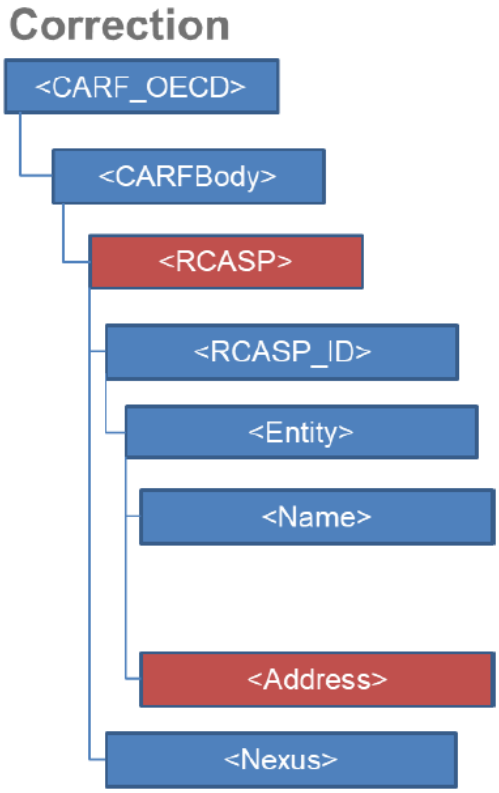
The sending Competent Authority sends an initial message with an RCASP and Crypto User, comprised of a User ID, one Controlling Person (resident in the same jurisdiction) and a Relevant Transactions element. It then wants to correct the Address of the Controlling Person. In this case, the sending Competent Authority must correct the Crypto User element from the initial message, and send it back with the corrected Controlling Person data. It must also include the RCASP since the element is mandatory, the User ID and the Relevant Transactions; even though these elements do not require modifications. The figure below highlights this.



Removal of a child element of the RCASP

The sending Competent Authority sends an initial message with two Crypto User reports and the associated Entity RCASP having two Addresses. It then wants to remove the second address of the RCASP. In this case, the sending Competent Authority must correct the RCASP from the initial message, and send it back without the deleted Address but with the other Address, as well as the other child elements comprising the RCASP ID and Nexus elements. The Crypto User information, however, is not to be sent again. The figure below highlights this.





7 CARF STATUS MESSAGE VALIDATIONS

This section contains further guidance on the error codes to be used for indicating a file or record error within the CARF XML Schema. Only such codes explicitly stated in this section should be provided in the CARF Status Message XML Schema.

I. **Validation process**

Record errors

For record errors, only one Status Message should be sent for a specific MessageRefID (i.e. for a specific CARF Report file).

File errors

For file errors, only one Status Message should be sent for a specific MessageRefID (i.e. for a specific CARF Report file), but a different CTSTransmissionID should be provided. For example, the first time a file is sent the Receiving Competent Authority could return the Failed Decryption error via the Status Message. In such case, XML validation and other sub-sequent validations have not been performed since the file could not be decrypted.

II. **File Validations (50 000 – 59 999)**

II.1 Failed Download (50001)

File error description:

The receiving Competent Authority could not download the referenced file.

Action Requested:

Please resubmit the file.

II.2 Failed Decryption (50002)

File error description:

The receiving Competent Authority could not decrypt the referenced file.

Action Requested:

Please re-encrypt the file with a valid key and resubmit the file.

II.3 Failed Decompression (50003)

File error description:

The receiving Competent Authority could not decompress the referenced file.

Action Requested:

Please compress the file (before encrypting) and resubmit the file.

II.4 Failed Signature Check (50004)

File error description:

The receiving Competent Authority could not validate the digital signature on the referenced file.

Action Requested:

Please re-sign the file with the owner's private key using procedures as defined in the context of the CTS.

II.5 Failed Threat Scan (50005)

File error description:

The receiving Competent Authority detected one or more potential security threats within the decrypted

version of the referenced file. Such threats include but are not limited to hyperlinks, Java script, and executable files.

Action Requested:

Please scan the file for known threats and viruses, remove all detected threats and viruses prior to encryption and re-encrypt and resubmit the file.

II.6 Failed Virus Scan (50006)

File error description:

The receiving Competent Authority detected one or more known viruses within the decrypted version of the referenced file.

Action Requested:

Please scan the file for known threats and viruses, remove all detected threats and viruses prior to encryption, and re-encrypt and resubmit the file.

II.7 Failed Schema Validation (50007)

File error description:

The referenced file failed validation against the CARF XML Schema.

Action Requested:

Please re-validate the file against the CARF XML Schema, resolve any validation errors, and re- encrypt and resubmit the file.

II.8 Invalid MessageRefID format (50008)

File error description:

The structure of the MessageRefID is not in the correct format, as set out in the CARF User Guide. The CARF User guide indicates that the MessageRefID can contain whatever information the sender uses to allow identification of the particular report but should start with the sending country code as the first element for Competent Authority to Competent Authority transmission, then the year to which the data relates, then the receiving country code before a unique identifier (e.g. FR2027CA123456789).

Action Requested:

Please ensure the MessageRefID follows structure defined in the CARF User guide, and resubmit the file.

II.9 MessageRefID has already been used (50009)

File error description:

The referenced file has a duplicate MessageRefID value that was received on a previous file.

Please do not submit a request to correct or delete any of the records in this file until you receive a CARF Status Message that this file has been received as valid (Status is Accepted).

Action Requested:

Please replace the MessageRefID field value with a unique value (not containing all blanks), and resubmit the file.

II.10 File Contains Test Data for Production Environment (50010)

File error description:

The referenced file contains one or more records with a DocTypeIndic value in the range OECD10-OECD13, indicating test data. As a result, the receiving Competent Authority cannot accept this file as a valid CARF file submission.

For more information on the DocTypeIndic data element, please consult the CARF User Guide.

Action Requested:

If this file was intended to be submitted as a valid CARF file, please resubmit with DocTypeIndic values in the range OECD0-OECD3 (see CARF User guide). If this file was intended as a test file, please submit to the CTS test environment during an agreed test window.

II.11 File Contains Production Data for Test Environment (50011)

File error description:

The referenced file was received in a test environment with one or more records having a DocTypeIndic value in the range OECD0-OECD3. These DocTypeIndic values indicate data in this file may have been intended as a valid CARF file submission. CARF messages received in test environments are not accepted by the receiving Competent Authority as a valid CARF file submission. Submissions to the test environment should only include records with DocTypeIndic in the range OECD10-OECD13, indicating test files.

Action Requested:

If this file was intended to be submitted as a valid CARF file, please resubmit with DocTypeIndic values in the range OECD0-OECD3. If this file was intended as a test file, please correct the DocTypeIndic for all records and resubmit to the CTS test link.

II.12 The received message is not meant to be received by the indicated jurisdiction (50012)

File error description:

The records contained in the CARF payload file are not meant for the receiving Competent Authority, but should have been provided to another jurisdiction.

Action Requested:

The file is to be immediately deleted by the initial, erroneous receiver and that receiving Competent Authority will promptly notify the sending Competent Authority about the erroneous transmission through the CARF Status Message XML Schema.

II.13 An incorrect AES key size was detected by the receiving jurisdiction (50013)

File error description:

The recipient has detected one or more of the following errors:

- Data packet transmitted with ECB cipher mode (or any cipher mode other than CBC);

- Data packet does not include IV in Key File;

- Data packet key size is not 48 bytes; or

- Data packet does not contain the concatenated key and IV.

Action Requested:

The sending Competent Authority should resend the file (newly encrypted, with a new unique MessageRefID and with the correct AES key size).

III. Record Validations

In the context of the CARF XML Schema, the following validations are to be applied at record level.

IIIa. Record Validations – CARF data fields (60 000 – 69 999)

All the below elements must be present and filled in the CARF XML Schema. In case one of the elements is missing, the record error can be notified to the sending Competent Authority by specifying the corresponding error code in the CARF Status Message.

Record Validations – CARF data fields		
Record Error Code	**Validation name**	**Validation description**
60001	Amount	The amount must be greater than or equal to zero.
60002	Controlling Person must be omitted (when the Crypto-Asset User is an individual)	When the Crypto-Asset User is an individual, the "Controlling Person" must be omitted.
60003	Verify data sorting Person ResCountry Code	When the Person is a Controlling Person or an Individual Crypto-Asset User, at least one of the according ResCountryCodes must match the Message Receiving Country Code
60004	Verify data sorting Organisation ResCountry Code	At least one of either the Entity Crypto-Asset User ResCountryCode or Controlling Person ResCountryCode must match the Message Receiving Country Code.
60005	Verify data sorting RCASP.ResCountry Code	RCASP.ResCountryCode must match the Message Sending Country Code.
60006	Other Nexus	The ResCountryCode of the optional element OtherNexus must match the Message Receiving Country Code.
60007	BirthDate	Date of birth should be in a valid range (e.g. not before 1900 and not after the Reporting Period that the information relates to).
60008	Unknown TIN	If the TIN element is Unknown, the TIN Type should be NOTIN
60009	Birth date for Individual RCASP	When the Person Party Type is an Individual RCASP, the Birth Date should be 1900-01-01
60010	Value of Other Nexus	The value of OtherNexus should be equal or inferior to the value of Nexus or correspond to CARF906.
60011	RCASP with Other Nexus or Crypto Users	Where the MessageTypeIndic is CARF701 and unless an RCASP has populated the OtherNexus element, the CryptoUsers element needs to be provided.

IIIb. Record Validation – Fields used for the correction process (80 000 – 89 999)

The record error codes indicate errors that have been detected in the context of the correction of previously sent records.

Record Validation – Fields used for the correction process		
Record Error Code	**Validation name**	**Validation description**
80000	DocRefID already used	The DocRefID is already used for another record.
80001	DocRefID format	The structure of the DocRefID is not in the correct format, as set out in the User Guide.
80002	CorrDocRefId unknown	The CorrDocRefId refers to an unknown record.
80003	CorrDocRefId no longer valid	The corrected record is no longer valid (invalidated or outdated by a previous correction message). As a consequence, no further information should have been received on this version of the record.
80004	CorrDocRefId for new data	The initial element specifies a CorrDocRefId.
80005	Missing CorrDocRefId	The corrected element does not specify any CorrDocRefId.
80006	DocSpec. CorrMessage RefID	The CorrMessageRefID is forbidden within the DocSpec_Type.
80007	MessageSpec. CorrMessage RefID	The CorrMessageRefID is forbidden within the Message Header.
80008	Resend option	The Resend option may only be used with respect to the RCASP element.
80009	Delete RCASP	The RCASP element cannot be deleted without deleting all related Crypto Users.
80010	Message TypeIndic	A message can contain either new records (OECD1) or corrections/deletions (OECD2 and OECD3), but should not contain a mixture of both.
80011	CorrDocRefID twice in same message	The same DocRefID cannot be corrected or deleted twice in the same message.
80012	Reporting Period	A message must not contain data for two different Reporting Periods.
80013	Resend option, unknown DocRefID	An unknown DocRefID was specified for the Resend option (OECD0).
80014	Resend option, DocRefID is no longer valid	The DocRefID specified for the Resend option (OECD0) is no longer valid (invalidated or outdated by a previous correction message).
80015	CARFBody	The CARFBody can be omitted only when the MessageTypeIndic is CARF703 (Nil reporting).

IIIc. Record Validation – Error codes reserved for future use (90 000 – 97 999)

Record Error Code	Validation name	Validation description
90000	*TIN structure*	*The TIN structure is invalid*
90001	*TIN algorithm*	*The TIN is invalid against the algorithm*
90002	*Invalid TIN semantic*	*The TIN does not have a valid semantic*

IIId. Record Validation – Domestic error codes (98 000 – 98 999)

These error codes may be used for domestically defined record errors.

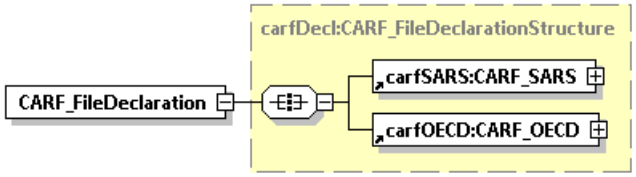
IIIe. Record Validation – Custom error (99 999)

The use of the Custom error codes can either be agreed bilaterally between the exchange partners or can be used by the Competent Authority sending the Status Message to point out a record-level error it has discovered and that is not captured by an existing record error code.

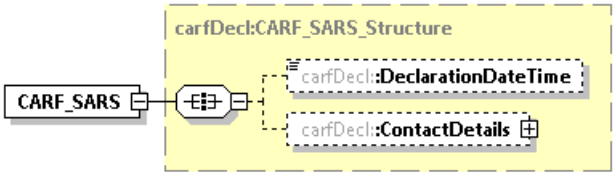
Record Error Code	Validation name	Validation description
99999	Custom error	The received message contains an error for which no specific error code exists. The details must specify what the error is.

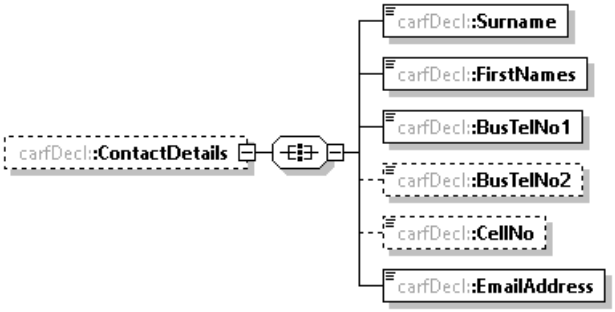
Please note, a custom error should not cause the file to be rejected, unless agreed bilaterally between the exchange partners.

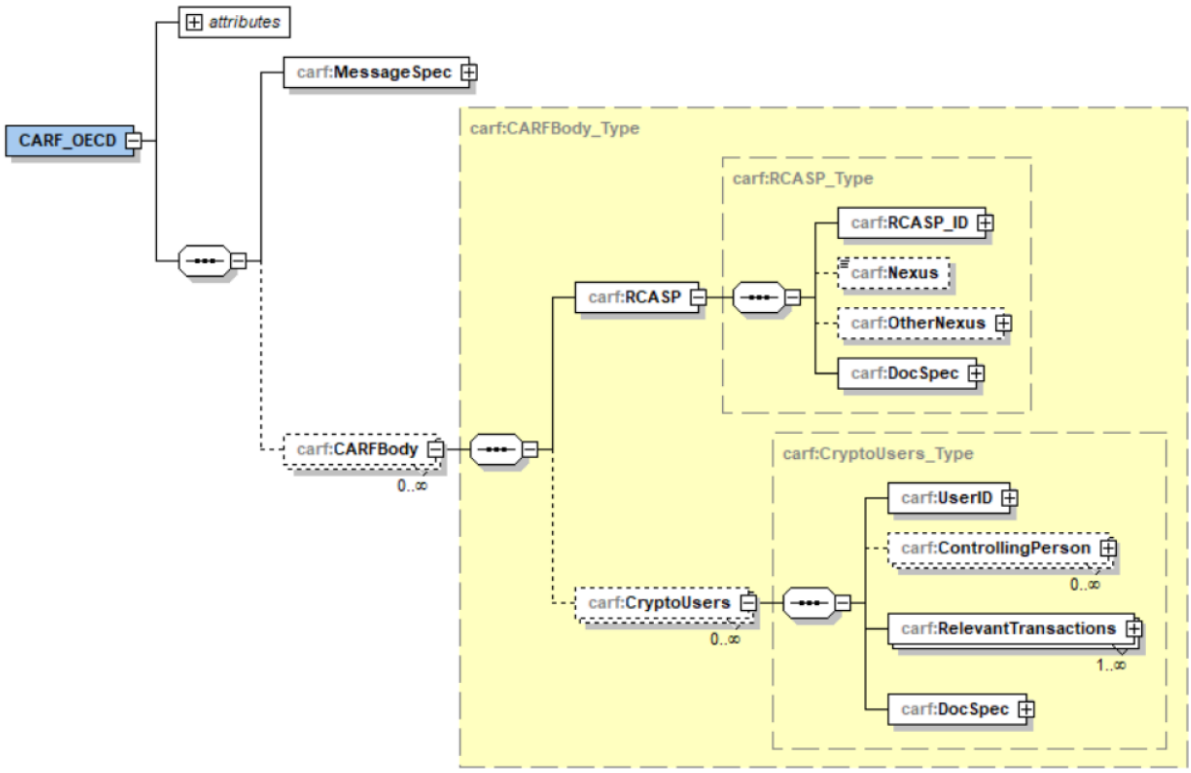
8 ANNEXURE A – CARF XML SCHEMA V.1.4 DIAGRAMS



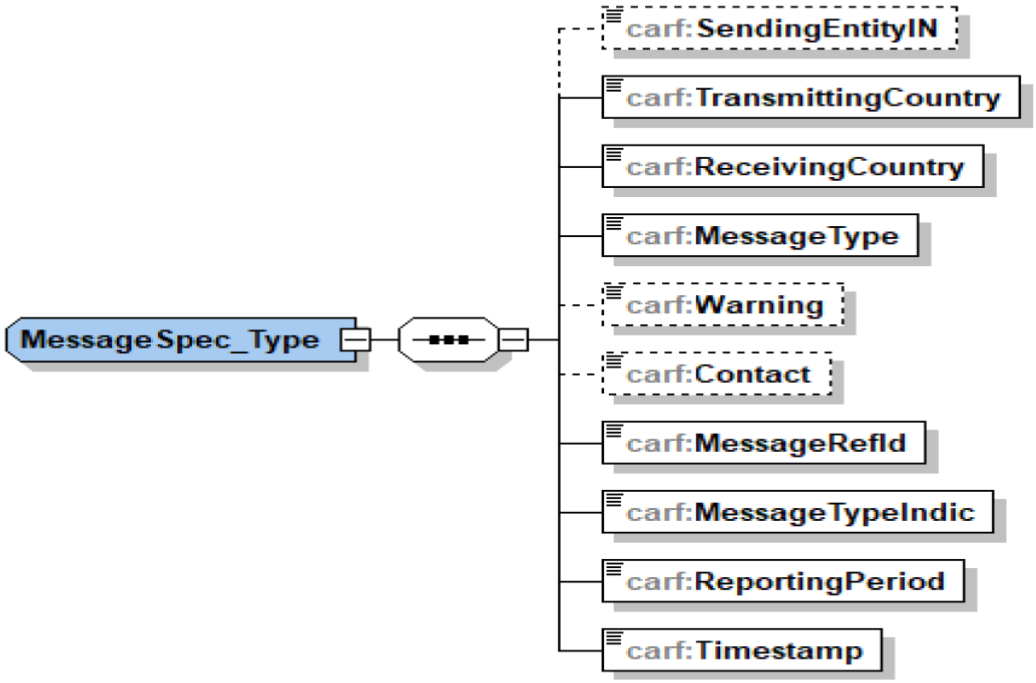
CARF Schema



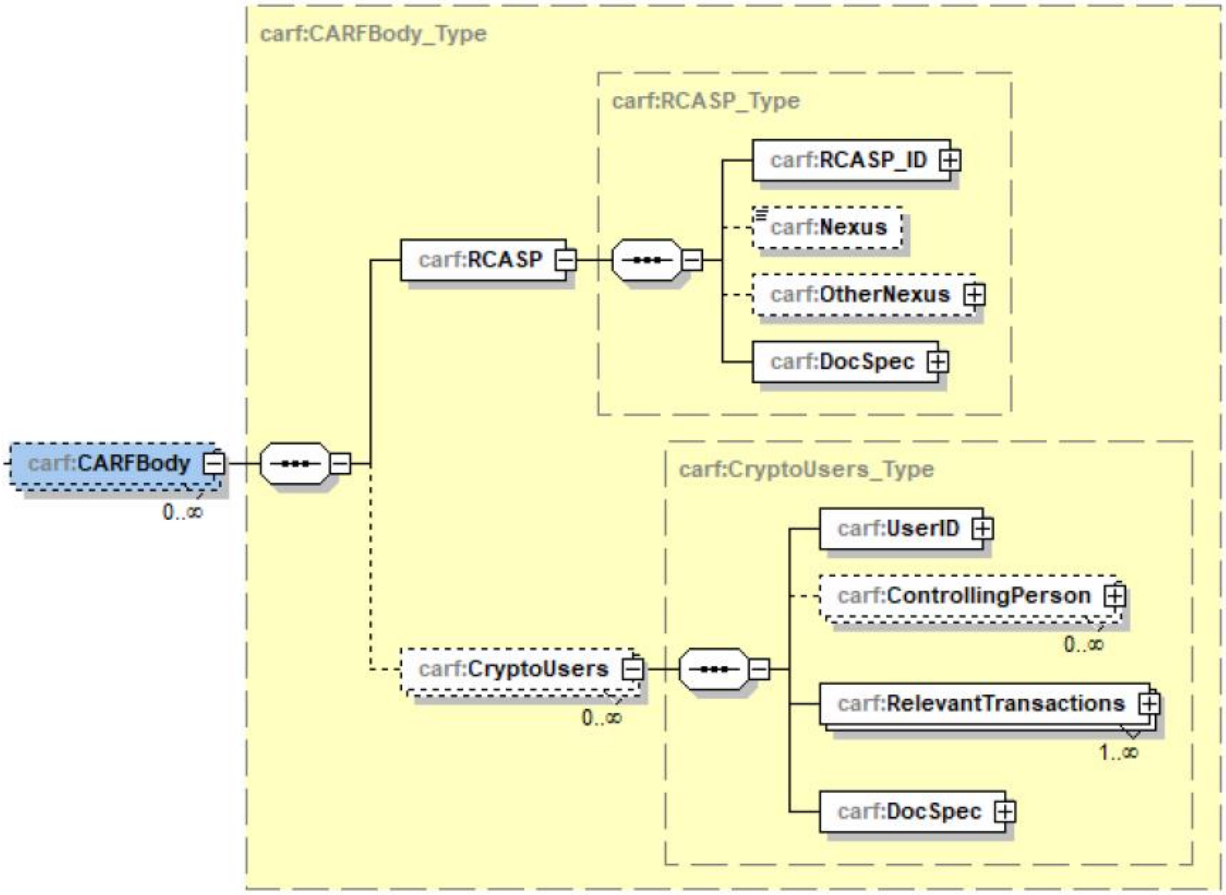




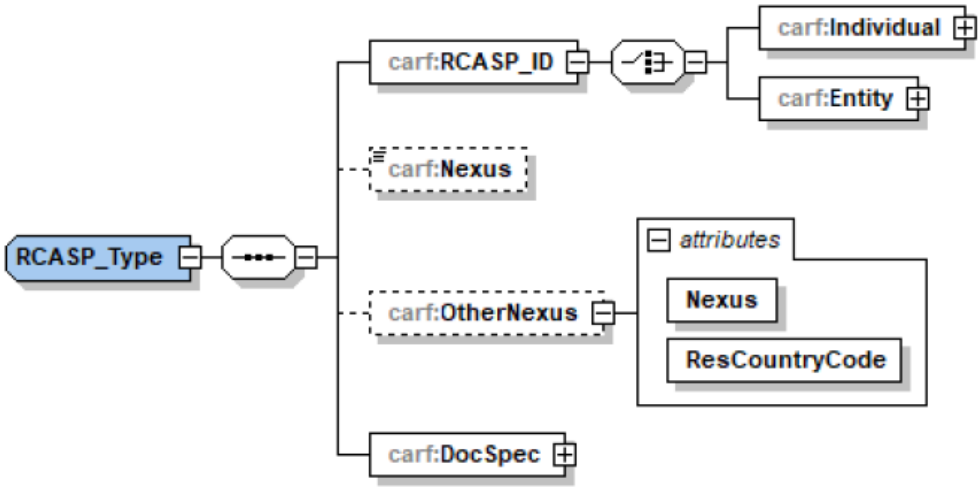
MessageSpec



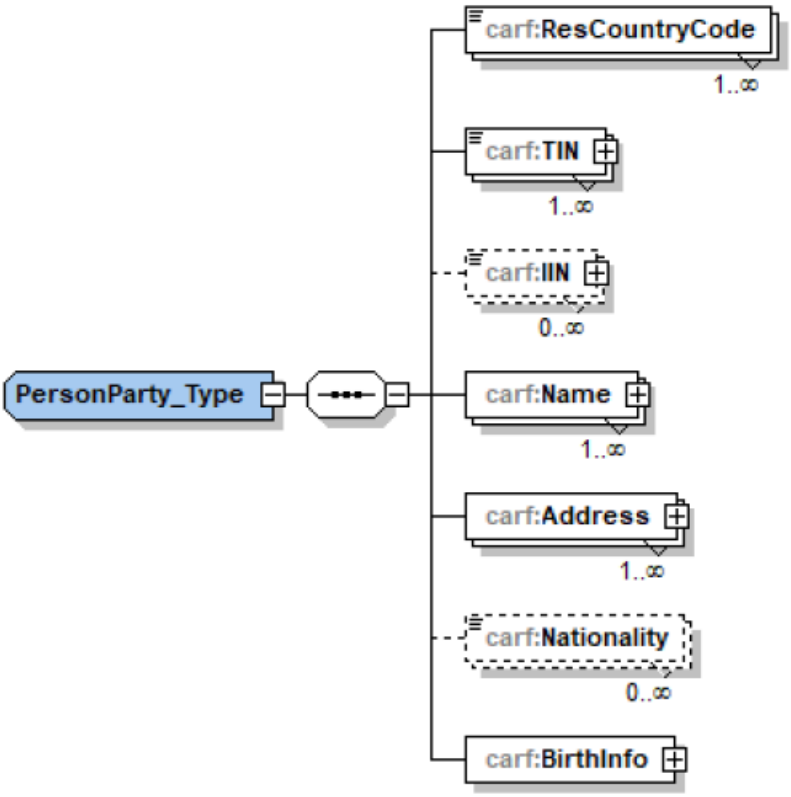
CARF Body



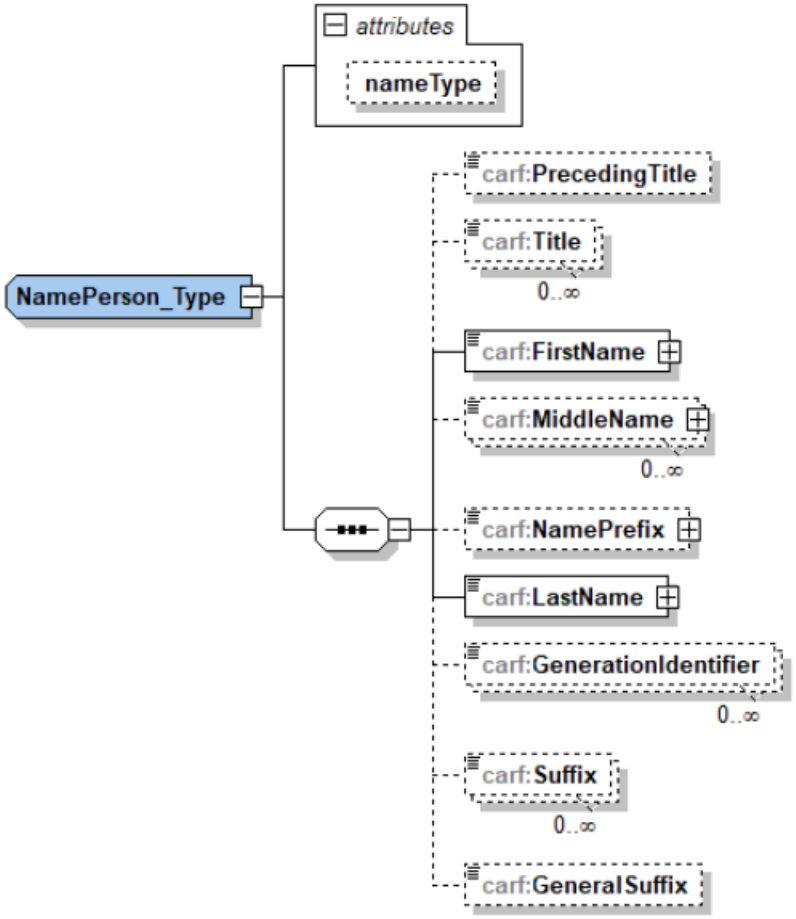
RCASP



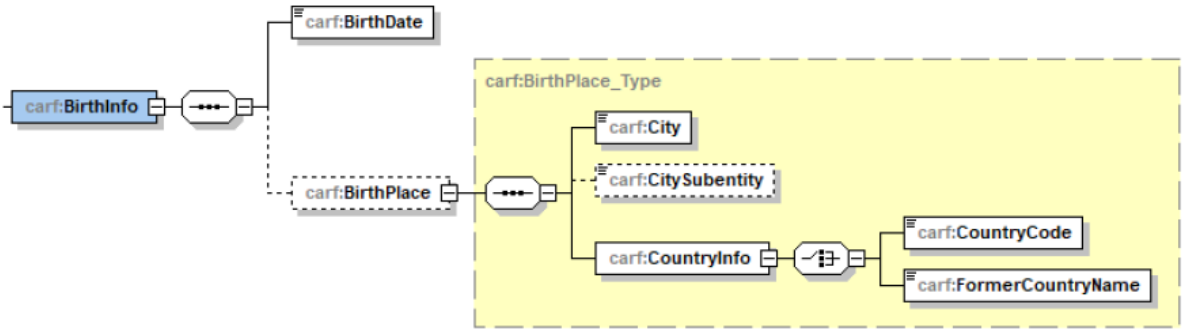
Person Party Type



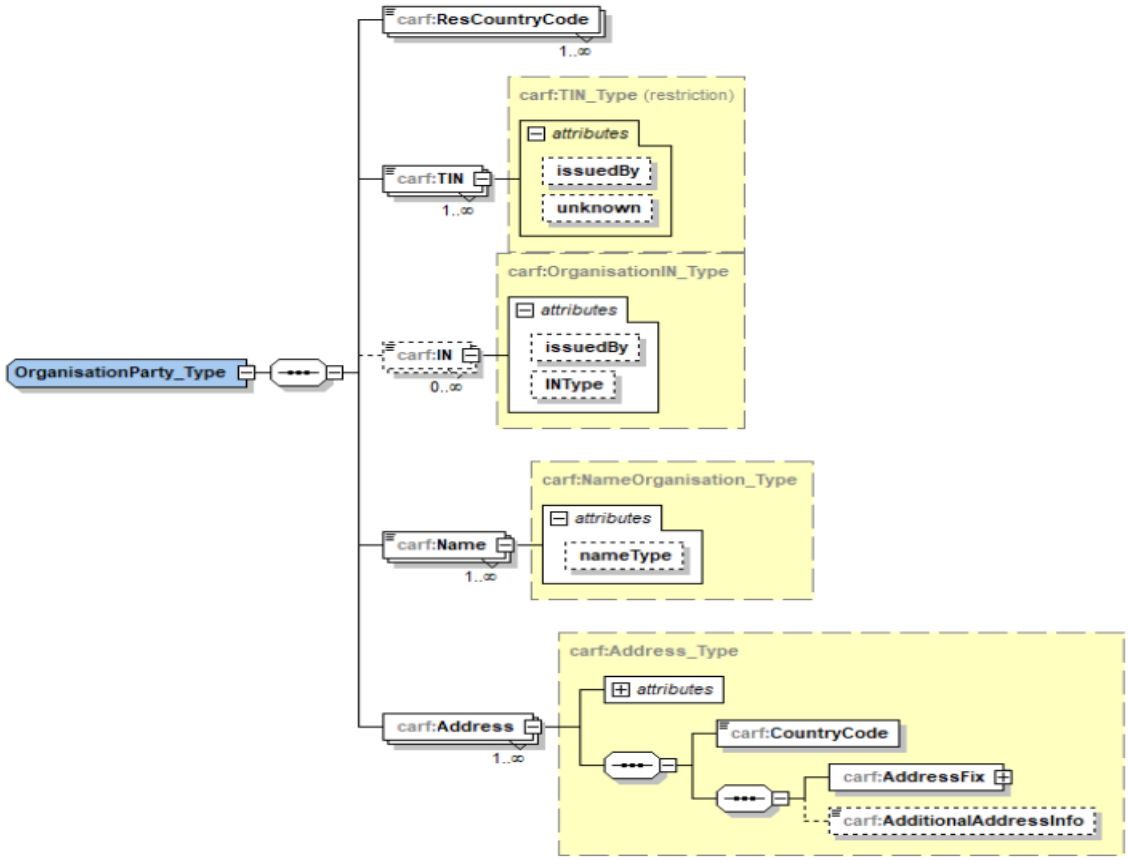
Name Person Type


attributes
nameType
NamePerson_Type
carf:PrecedingTitle
carf:Title
0..∞
carf:FirstName
carf:MiddleName
0..∞
carf:NamePrefix
carf:LastName
carf:GenerationIdentifier
0..∞
carf:Suffix
0..∞
carf:GeneralSuffix

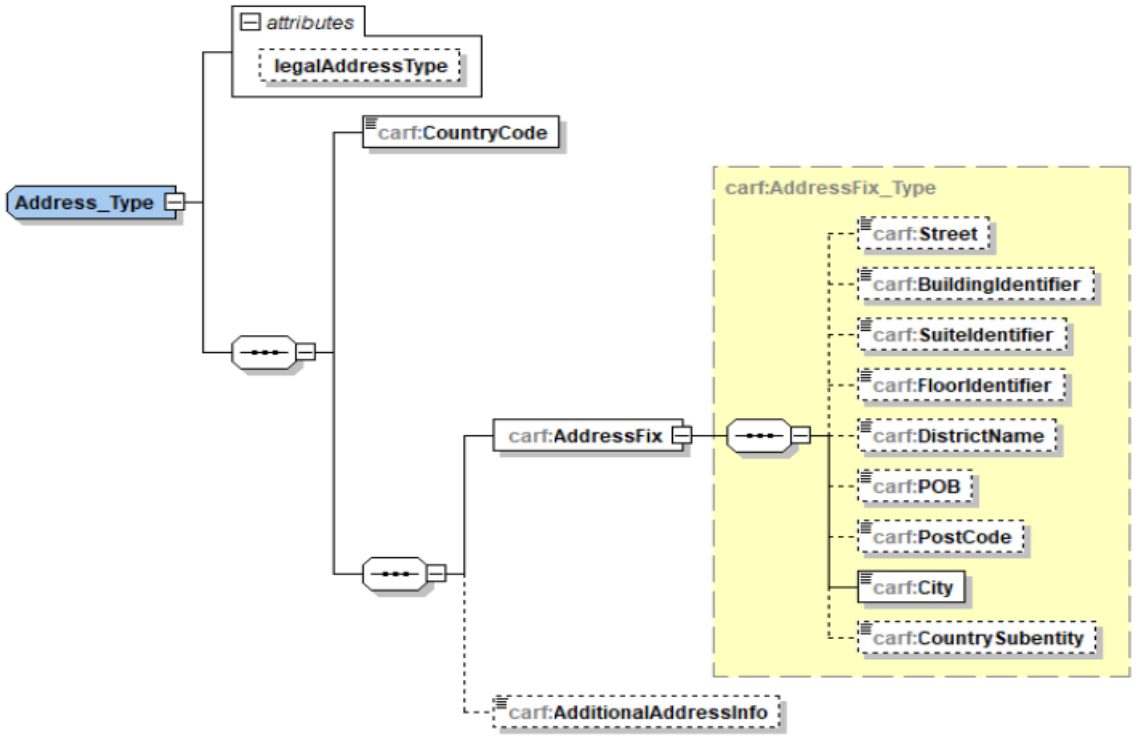
Birth Info


carf:BirthInfo
carf:BirthDate
carf:BirthPlace
carf:BirthPlace_Type
carf:City
carf:CitySubentity
carf:CountryInfo
carf:CountryCode
carf:FormerCountryName

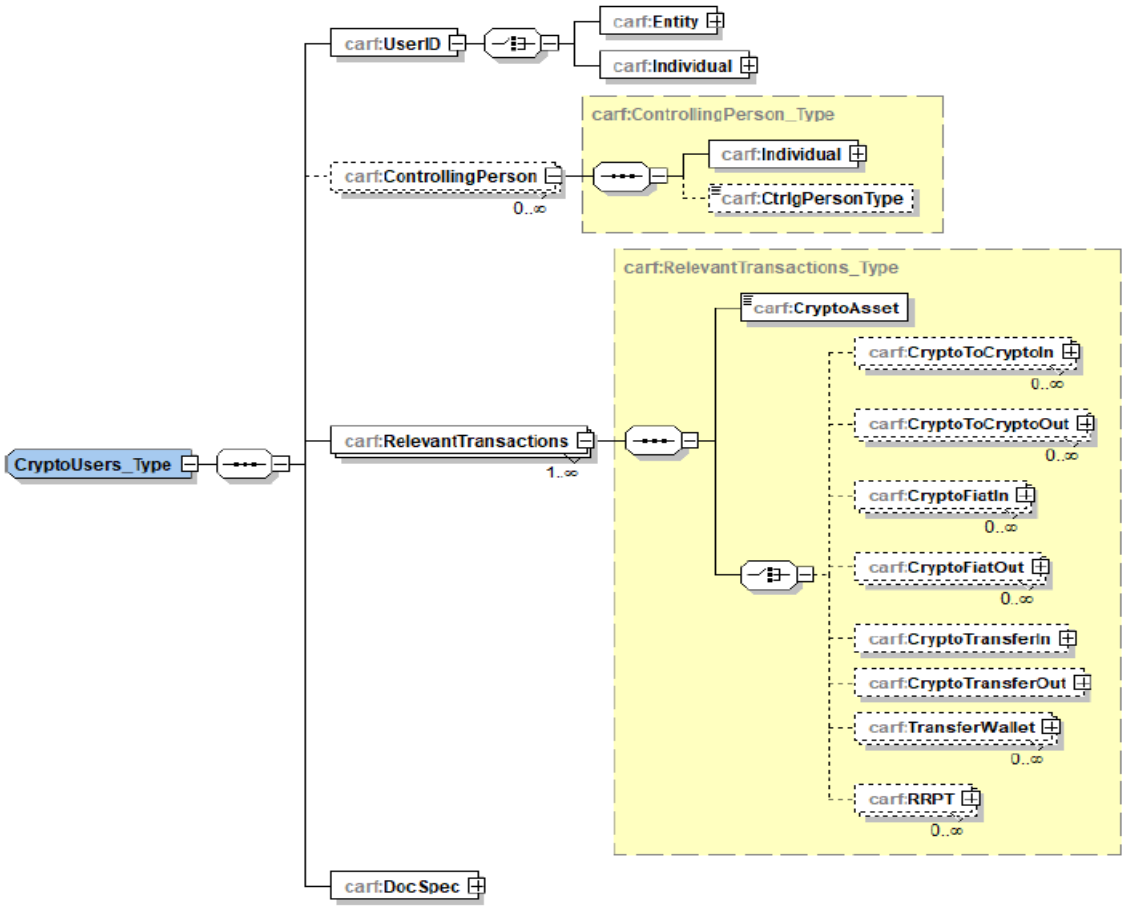
Organisation Party



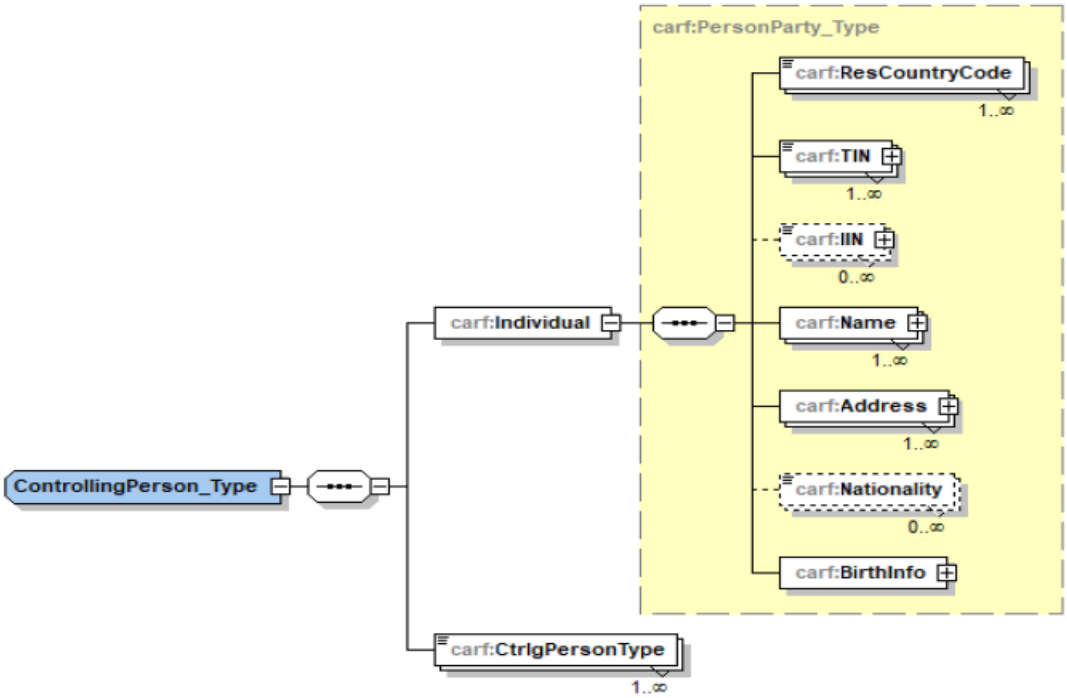
Address



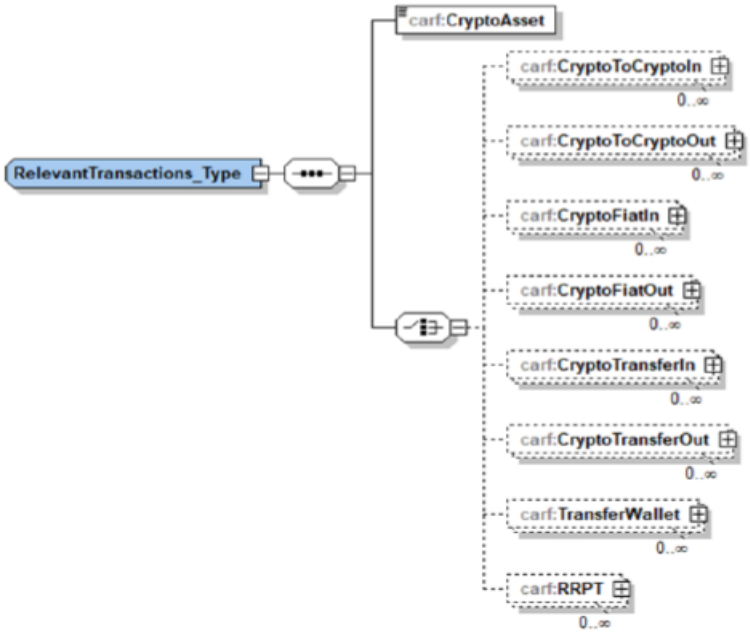
Crypto Users



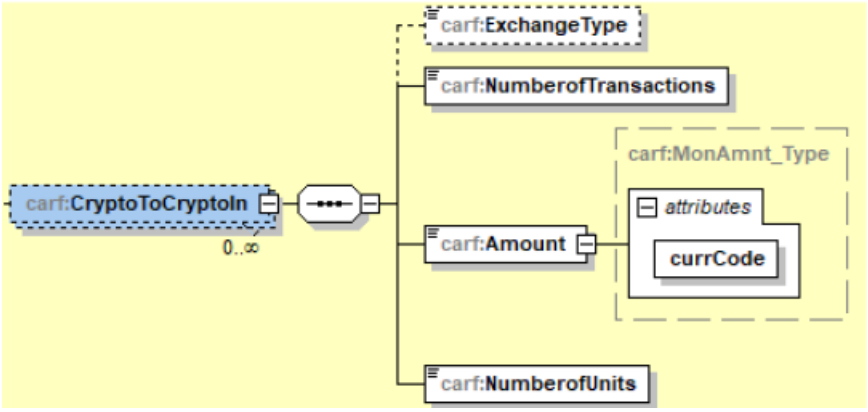
Controlling Person



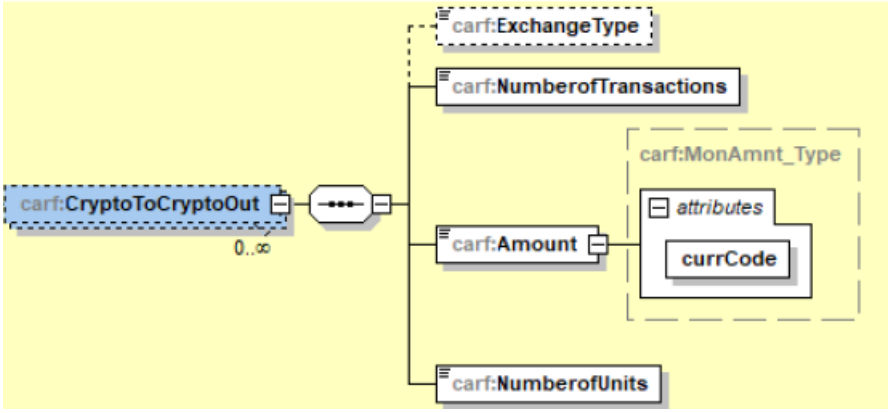
Relevant Transactions



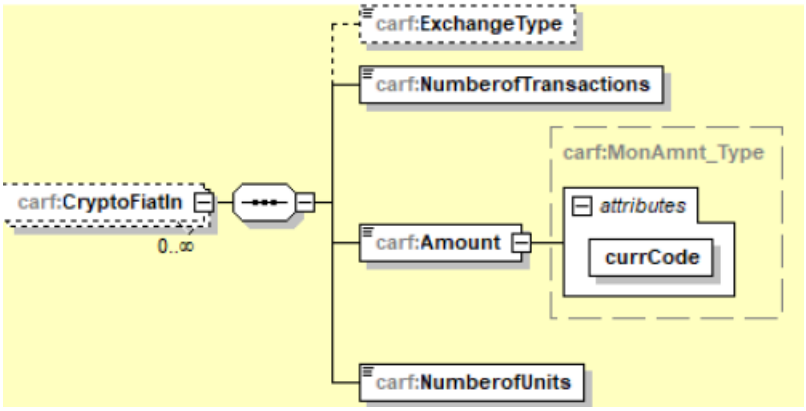
Crypto to Crypto In



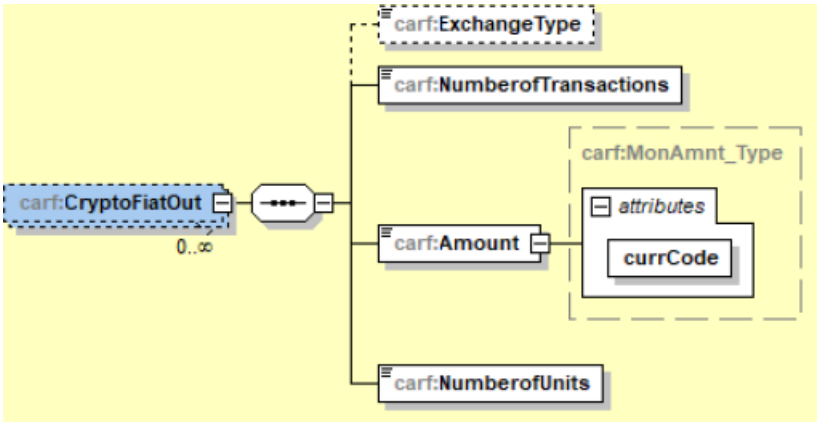
Crypto to Crypto Out



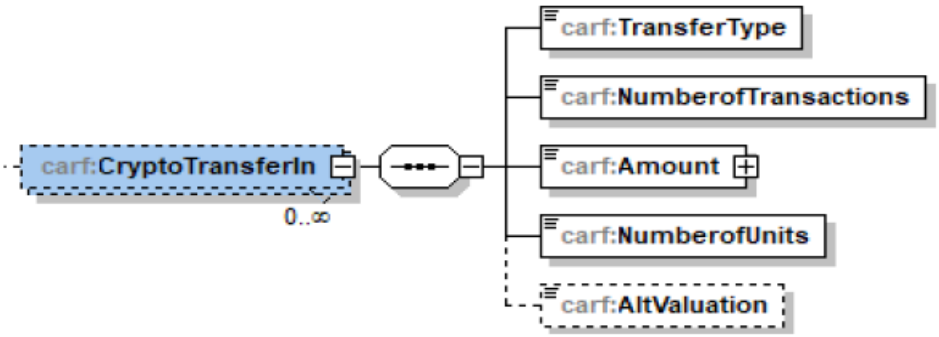
Crypto to Fiat In



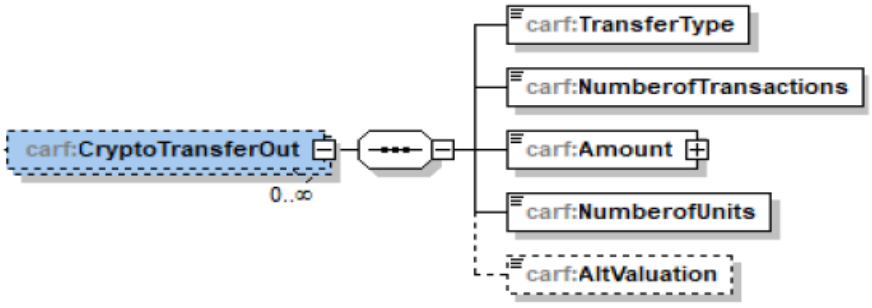
Crypto to Fiat Out



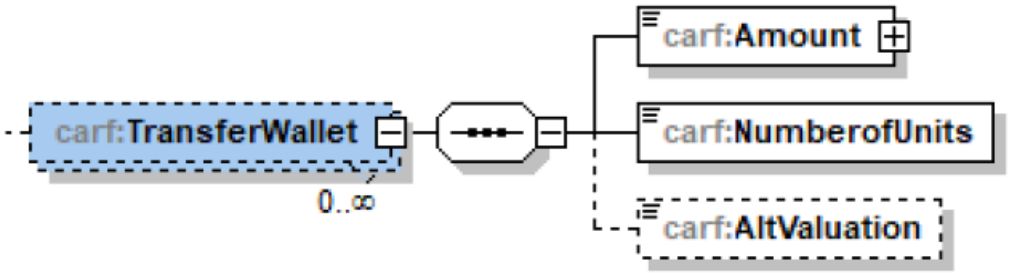
Crypto to Transfer In



Crypto to Transfer Out



Transfer Wallet



RRPT