



KPMG AEOI Updates & Tracking Service CARF Alert



Date:	09 December 2025	Alert Type:	Announcement
Country:	Brazil	Regime:	CARF

Brazil: Announces Upcoming Implementation of DeCripto for Crypto-Asset Reporting Under OECD's CARF

On 17 November 2025, the Brazilian Federal Revenue Service (RFB) announced the upcoming implementation of the Declaração de Criptoativos (DeCripto), in alignment with the OECD's Crypto-Asset Reporting Framework (CARF). This new framework amends the existing IN RFB 1.888/2019 of 03 May 2019 (found [here](#)) for reporting crypto-asset transactions.

While the current reporting framework will remain in effect until 30 June 2026, Reporting Crypto-Asset Service Providers (RCASPs) will be required to submit reports under DeCripto starting in July 2026, via the RFB's Virtual Service Center (e-CAC) (found [here](#)).

The RFB confirmed that existing reporting obligations and deadlines remain unchanged for:

- Brazilian RCASPs (Brazilian exchanges), which must submit monthly reports regardless of transaction value; and
- Individual and entity crypto-asset users, who are required to report only when conducting transactions without the intermediation of Brazilian exchanges for amounts exceeding BRL 35,000 per month (previously BRL 30,000).

The new requirement extends reporting obligations to foreign RCASPs providing services in Brazil, as established by Law No. 14.754/2023 of 12 December 2023 (found [here](#)), ensuring transparency for international transactions.

Effective January 2026, RCASPs must implement due diligence procedures under CARF, including Anti-Money Laundering (AML) and Know Your Customer (KYC) measures, to prevent the use of

Brazil Contacts:



Celso Alcantara

Partner

calcantara@kpmg.com.br



Morivan P Fernandes

Partner

mpfernandes@kpmg.com.br

crypto-assets for money laundering and the movement of funds by criminal organizations.

Reference (Portuguese): [Announcement](#)

For information on KPMG's global AEOI network professionals, please email [GO-FM AEOI Program Support](#).

For more information on KPMG AEOI Updates & Tracking Service, please see [here](#).

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, [here](#).

Contact us



Laurie Hatten-Boyd
Principal

T: +1 213 206 4001
E: lhattenboyd@kpmg.com

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

kpmg.com/socialmedia



Kelli Wooten
Principal

T: +1 404 739 5888
E: kwooten@KPMG.com

Learn about us:



kpmg.com

© 2025 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS010555-1A

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.