



KPMG AEOI Updates & Tracking Service CARF Alert



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Country:	Luxembourg	Regime:	CARF

Luxembourg: Issues Guidance on Crypto-Asset Reporting Framework (CARF)

On 03 April 2026, the Luxembourg Tax Authority (ACD) updated its webpage on CARF, providing an overview of the new reporting regime applicable to reporting crypto-asset service providers (RCASPs) in Luxembourg for calendar years beginning on or after 1 January 2026.

The update follows the adoption of the Law of 27 March 2026 on the automatic and mandatory exchange of information declared by RCASPs (Luxembourg CARF Law), which transposes Council Directive (EU) 2023/2226 (DAC8) into Luxembourg domestic law. The law establishes reporting obligations, due diligence procedures, registration requirements, and sanctions.

Information to be exchanged:

Beginning with the 2026 calendar year, RCASPs are required to submit, on an annual basis, the identification and tax residence information of reportable users, identification information of the RCASP, and aggregated information relating to reportable crypto-asset transactions, including acquisitions, disposals, transfers, and payment operations, in accordance with the Luxembourg CARF Law.

Where an RCASP has no reportable crypto-asset users, including where controlling persons are not reportable persons, a mandatory zero-value message must be submitted to the ACD.

Reporting timeline:

RCASPs established in Luxembourg are required to submit the required information, or a zero-value message where applicable, by 30 June of the year following the calendar year to which the

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information relates. Accordingly, the first CARF reports, covering the 2026 calendar year, will be due by 30 June 2027.

Registration Requirements:

Crypto-asset operators that qualify as RCASPs under the Luxembourg CARF Law are required to register with the ACD. This obligation does not apply to crypto-asset service providers falling within the scope of Regulation (EU) 2023/1114 on markets in crypto-assets (MiCA), which are subject to a separate registration and supervision regime. The ACD will communicate the registration procedure at a later stage.

Sanctions:

- A fixed penalty of EUR 5,000 applies where an RCASP fails to register, fails to notify the ACD of changes within the legally prescribed period, or provides incorrect or incomplete information during the registration process.
- A fixed penalty of EUR 5,000 also applies where an RCASP fails to submit the required information within the reporting deadline.
- A fine of up to EUR 250,000 may be imposed following an audit where an RCASP fails to comply with due diligence obligations or reporting requirements, other than failure to meet the reporting deadline.

Reference (French): [CARF Webpage](#)

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