KPMG AEOI Updates & Tracking Service CARF Alert

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Country:	France	**Regime:**	CARF
Document Type:	Other Guidance		

France: Issued CARF/DAC8 Technical Guidance

On 17 July 2026, the French Tax Authorities (FTA)issued Version 1.1 of the CARF/DAC8 Technical Guidance for Reporting Crypto-Asset Service Providers (RCASPs), outlining the technical descriptions and specifications for the submission of reports under the CARF/DAC8 frameworks. These frameworks have been implemented in France's domestic legislation through Law No. 2025-127 of 14 February 2025 (found here) and Decree No. 2025-1276 of 19 December 2025 (found here), both effective from 1 January 2026. Reporting obligations will apply from 2027.

The technical guidance includes:

— **Provisional Timeline for the 2027 Reporting Campaign:**

Reporting Crypto-Asset Operators (RCAOs) must complete their registration with the FTAby 15 April 2027. The production platform for submitting CARF/DAC8 reports, covering the 2026 reporting period, is scheduled to open at the end of April 2027. The reports must be submitted by 15 June 2027. A corrective reporting campaign is scheduled to take place between October and mid-December 2027.

— **Reporting Requirements:**

Effective from 1 January 2026, RCASPs are required to collect and report information relating to reportable crypto-asset users, controlling persons, and reportable crypto-asset transactions.

Reportable information includes the following:

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- For individual users: name, address, jurisdiction of tax residence, Tax Identification Number (TIN), Individual Identification Number (IIN), and date and place of birth.
- For entity users: name, address, jurisdiction of tax residence, TIN, and information on controlling persons (the same information as required for individual users).

Additionally, RCASPs must report information relating to:

- Crypto-to-crypto exchanges;
- Crypto-to-fiat exchanges;
- Transfers of crypto-assets (inbound and outbound);
- Transfers involving external wallets; and
- Certain reportable retail payment transactions involving relevant crypto-assets.

The reporting framework also covers certain crypto-asset activities, including staking, crypto loans, mining rewards, and airdrops.

- **Reporting Format:**

  RCASPs must submit a single report (which may consist of one or more files) through the Télé-TD platform using the OECD CARF XML Schema (found here), in accordance with the FTA-specific restrictions and validation controls set out in the guidance.

- **Additional Requirements:**

  - **Nil Returns:**

    The FTA confirm that if a RCASP which has no users or transactions to report, a nil return is recommended and must be submitted through the Télé-TD procedure by selecting the relevant checkbox. In such cases, no XML file is required.

  - **Reporting in Partner Jurisdiction:**

    The FTA further confirm that where a RCASP fulfills its reporting obligations in another partner jurisdiction, it must notify the DGFiP using the "OtherNexus" element to indicate the partner jurisdiction in which those obligations are being met.

- **Reminder of Applicable Penalties:**

  Failure by a RCASP to comply with the CARF/DAC8 reporting requirements may result in the imposition of administrative penalties of EUR 15 per unreported, late reported, or inaccurately reported transaction, subject to a maximum penalty of EUR 2 million per reporting year.

Reference (French): CARF Technical Guidance [PDF 1,142KB]

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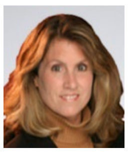

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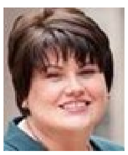

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