FORM NO. 167

Statement of relevant transaction under section 509 of the Income-tax Act, 2025

Part A: Statement Details

(This information should be provided for each Statement of Reports submitted together)

A.1	Reporting crypto-asset service provider (RCASP) details	
A.1.1	Type of RCASP *(select any one)*	• LE – In case of an Entity • IN - In case of an Individual
A.1.2	RCASP name	*(refer Note 1)*
A.1.3	(a) RCASP address	*(refer Note 2)*
	(b) Legal character of the address *(select any one)*	• 301- Residential Or Business • 302 - Residential • 303 - Business • 304 - Registered Office • 305 - Unspecified
A.1.4	Country of Residence as per Tax Laws	*(drop down)*
A.1.5	Mobile number	
A.1.6	Telephone number	
A.1.7	Email id	
A.1.8	Date of incorporation/birth	*YYYY-MM-DD*
A.1.9	Birth place	*(refer Note 3)*
A.1.10	Nationality	*(drop down)*
A.1.11	ITDREIN	
A.1.12	(a) TIN	*(refer Note 4)*
	(b) TIN issuing country	*(drop down)*
	(c) Reason for non-availability of TIN *(select anyone)*	• N - Because one was not issued by the reportable jurisdiction. • D - Because the domestic law of the reportable jurisdiction does not require the collection of the TIN.
A.1.13	(a) Any other identification/registration number *(only to be provided where RCASP is an entity)*	*(refer Note 5)*
	(b) Identification issuing country	*(drop down)*
	(c) Identification type	• LEI - legal entity identifier; • EIN - entity identification number; • BRN - business registration number; • OTH - any other Type of identification such as Company Identification Number, US GIIN, Passport, Voter ID, Driving Licence, Social Security Number etc.

	(d) If answer to (c) above is "OTH", please provide identification type	
A.1.14	Reporting obligation nexus	• 901 – Tax Resident of India • 902 – Incorporation under the laws of India • 903 – Management in India • 904 – Place of Business in India • 905 – Branch in India
A.1.15	(a) If there is nexus with any partner jurisdiction	*(Yes/No)* *(refer Note 6)*
	If answer to (a) above is yes, please provide following details	
	(b) Resident country code (of partner jurisdiction)	*(drop down)*
	(c) Type of nexus with any partner jurisdiction	• 901 – Tax Resident of partner jurisdiction • 902 – Incorporation under the laws of partner jurisdiction • 903 – Management in partner jurisdiction • 904 – Place of Business in partner jurisdiction • 905 – Branch in partner jurisdiction
A.2	**Statement details**	
A.2.1	Statement type (select anyone)	• NB – New Statement containing new information • CB – Correction Statement containing corrections for previously submitted information • DB – Deletion statement containing deletion of previously submitted information • ND - No Data to report
A.2.2	Statement number	*(refer Note 7)*
A.2.3	Original statement id	*(refer Note 8)*
A.2.4	(a) Reason for correction	• A - Acknowledgement of original Statement had errors which are being resolved • B - Errors in original Statement are being corrected suo-motu • C - The correction report is on account of additional information being submitted • N - Not applicable as this is a new statement/ there is no data to report • Z - Other reason
	(b) if answer to (a) above is "Z", please provide reasons for correction	
A.2.5	Statement date	
A.2.6	Reporting period	*(refer Note 9)*
A.2.7	Number of reports *(Number of reports in Part B)*	
A.3	**Principal officer details**	
A.3.1	Principal officer name	*(refer Note 1)*
A.3.2	Principal officer designation	
A.3.3	Principal officer address	*(refer Note 2)*
A.3.4	Mobile number	
A.3.5	Telephone number	

| A.3.6 | Email id | |

Part B : Report Details

(This information should be provided for each reportable user/reportable person)

B.1	**Crypto-asset user details**	
B.1.1	Type of crypto-asset user	• LE: In case of an entity • IN: In case of an individual
B.2	**Individual crypto-asset user details**	
B.2.1	Sub-type of user	• N: New User • P: Pre-existing User
B.2.2	Unique user id allotted by RCASP	
B.2.3	Name	*(refer Note 1)*
B.2.4	Father's name	*(refer Note 1)*
B.2.5	Gender	• M – Male • F – Female • O - Others
B.2.6	(a) TIN	*(refer Note 4)*
	(b) TIN issuing country	*(drop down)*
	(c) Reason for non-availability of TIN	• N - Because one was not issued by the reportable jurisdiction. • D - Because the domestic law of the reportable jurisdiction does not require the collection of the TIN.
B.2.7	Permanent Account Number, if available	
B.2.8	Aadhaar number, if available	
B.2.9	(a) Occupation type	• S – Salaried • B – Business • ST – Student • N – Not Occupied • D – Dependent • O – Others
	(b) If answer to (a) above is "O", please provide occupation type	
B.2.10	Country of residence as per tax laws	(drop down)
B.2.11	(a) Address	(refer Note 2)
	(b) Legal character of the address *(select anyone)*	• 301- Residential Or Business • 302 - Residential • 303 - Business • 304 - Registered Office • 305 - Unspecified
	(repeat details in row B.2.10 and B.2.11, if crypto-asset user is tax resident of more than one country or territory outside India)	
B.2.12	Date of birth	*YYYY-MM-DD*
B.2.13	Birth place	*(refer Note 3)*
B.2.14	Nationality	*(drop down)*

B.2.15	Mobile number	
B.2.16	Telephone number	
B.2.17	Email	
B.2.18	Self-certification	• Y : Yes • N : No
B.3	**Entity crypto-asset user details**	
B.3.1	Sub-type of user	• N: New User • P: Pre-existing User
B.3.2	Unique user id allotted by RCASP	
B.3.3	Name	*(refer Note 1)*
B.3.4	(a) Entity constitution type	• A - Sole Proprietorship • B - Partnership Firm • C – HUF • D - Private Limited Company • E- Public Limited Company • F- Society • G- AOP/BOI • H – Trust • I – Liquidator • J – Limited Liability Partnership • K- Artificial Juridical Person • Z – Others
	(b) If answer to (a) above is "Z", please provide constitution type	
B.3.5	(a) TIN	*(refer Note 4)*
	(b) TIN issuing country	*(drop down)*
	(c) Reason for non-availability of TIN	• N - Because one was not issued by the reportable jurisdiction. • D - Because the domestic law of the reportable jurisdiction does not require the collection of the TIN.
B.3.6	(a) Any other identification/registration number	*(refer Note 5)*
	(b) Identification issuing country	*(drop down)*
	(c) Identification type	• LEI - legal entity identifier; • EIN - entity identification number; • BRN - business registration number; • OTH - any other Type of identification such as Company Identification Number, US GIIN, Passport, Voter ID, Driving Licence, Social Security Number etc.
	(d) If answer to (c) above is "OTH", please provide identification type	
B.3.7	Permanent Account Number, if available	
B.3.8	Country of residence as per tax laws	*(drop down)*
B.3.9	(a) Address	*(refer Note 2)*

	(b) Legal character of the address *(select anyone)*	• 301- Residential Or Business • 302 - Residential • 303 - Business • 304 - Registered Office • 305 - Unspecified
	(repeat details in row B.3.8 and B.3.9, if crypto-asset user is tax resident of more than one country or territory outside India)	
B.3.10	Date of incorporation	*YYYY-MM-DD*
B.3.11	Place of incorporation	*(refer Note 10)*
B.3.12	Mobile number	
B.3.13	Telephone number	
B.3.14	Email	
B.3.15	Self-certification	• Y: Yes • N: No
B.4	**Controlling person details (to be provided for each controlling person of the entities)**	
B.4.1	Controlling person type	• 801 – Controlling Person of legal person – ownership • 802 – Controlling Person of legal person – other means • 803 – Controlling Person of legal person – senior managing official • 804 – Controlling Person of legal arrangement – trust – settlor • 805 – Controlling Person of legal arrangement – trust – trustee • 806 – Controlling Person of legal arrangement – trust – protector • 807 – Controlling Person of legal arrangement – trust – beneficiary • 808 – Controlling Person of legal arrangement – trust – other • 809 – Controlling Person of legal arrangement – other – settlor-equivalent • 810 – Controlling Person of legal arrangement – other – trustee-equivalent • 811 – Controlling Person of legal arrangement – other – protector-equivalent • 812 – Controlling Person of legal arrangement – other – beneficiary-equivalent • 813 – Controlling Person of legal arrangement – other – other-equivalent
B.4.2	Name	*(refer Note 1)*
B.4.3	Father's name	*(refer Note 1)*
B.4.4	Gender	• M – Male • F – Female • O - Others

B.4.5	(a) TIN	*(refer Note 4)*
	(b) TIN issuing country	*(drop down)*
	(c) Reason for non-availability of TIN	• N - Because one was not issued by the reportable jurisdiction. • D - Because the domestic law of the reportable jurisdiction does not require the collection of the TIN.
B.4.6	Permanent Account Number, if available	
B.4.7	Aadhaar number, if available	
B.4.8	(a) Occupation type	• S – Salaried • B – Business • ST – Student • N – Not Occupied • D – Dependent • O – Others
	(b) If answer to (a) above is "O", please provide occupation type	
B.4.9	Country of residence as per tax laws	*(drop down)*
B.4.10	(a) Address	*(refer Note 2)*
	(b) Legal character of the address *(select anyone)*	• 301- Residential Or Business • 302 - Residential • 303 - Business • 304 - Registered Office • 305 - Unspecified
	(repeat details in row B.4.9 and B.4.10, if crypto-asset user is tax resident of more than one country or territory outside India)	
B.4.11	Date of birth	*YYYY-MM-DD*
B.4.12	Birth place	*(refer Note 3)*
B.4.13	Nationality	*(drop down)*
B.4.14	Mobile number	
B.4.15	Telephone number	
B.4.16	Email	
B.4.17	Self-certification	• Y : Yes • N : No
	(Repeat B.4, if required)	

Part C: Transaction Details

(This information should be provided for each relevant transaction of each relevant crypto-asset)

C.1	**Crypto asset details**	
C.1.1	Name of crypto asset	*(refer Note 11)*
	Digital token identifier	Insert 9 character code
	Other token (to be provided if digital token identifier is not known)	
C.2	**Relevant transaction details**	
C.2.1	Crypto to crypto in	
C.2.1.1	Exchange type *(select anyone)*	• 401 – Staking • 402 – Crypto Loan • 403 – Wrapping • 404 – Collateral
C.2.1.2	Number of transactions	*(refer Note 12)*
C.2.1.3	Amount (in Indian Rupees)	
C.2.1.4	Currency code	*(drop down)*
C.2.1.5	Number of units	*(refer Note 13)*
C.2.2	Crypto to crypto out	
C.2.2.1	Exchange type *(select anyone)*	• 401 – Staking • 402 – Crypto Loan • 403 – Wrapping • 404 – Collateral
C.2.2.2	Number of transactions	*(refer Note 14)*
C.2.2.3	Amount (in Indian Rupees)	
C.2.2.4	Currency code	*(drop down)*
C.2.2.5	Number of units	*(refer Note 15)*
C.2.3	Crypto to fiat in	
C.2.3.1	Exchange type *(select anyone)*	• 401 – Staking • 402 – Crypto Loan • 403 – Wrapping • 404 – Collateral
C.2.3.2	Number of transactions	*(refer Note 16)*
C.2.3.3	Amount (in Indian Rupees)	
C.2.3.4	Currency code	*(drop down)*
C.2.3.5	Number of units	*(refer Note 17)*

C.2.4	Crypto to fiat out	
C.2.4.1	Exchange type *(select anyone)*	• 401 – Staking • 402 – Crypto Loan • 403 – Wrapping • 404 – Collateral
C.2.4.2	Number of transactions	*(refer Note 18)*
C.2.4.3	Amount (in Indian Rupees)	
C.2.4.4	Currency code	*(drop down)*
C.2.4.5	Number of units	*(refer Note 19)*
C.2.5	Crypto transfer in	
C.2.5.1	Transfer type *(select anyone)*	• 501 – Airdrop • 502 – Staking income • 503 – Mining income • 504 – Crypto loan • 505 – Transfer from another RCASP • 506 – Sale of goods or services • 507 – Collateral • 508 – Other • 509 – Unknown (to be selected as the default value where the Reporting Crypto-Asset Service Provider has no knowledge on the Transfer Type)
C.2.5.2	Number of transactions	*(refer Note 20)*
C.2.5.3	Amount (in Indian Rupees)	
C.2.5.4	Currency code	*(drop down)*
C.2.5.5	Number of units	*(refer Note 21)*
C.2.5.6	Alternative valuation method *(select anyone)*	• 1001 – Book value • 1002 – Third-party value • 1003 – Recent RCASP valuation • 1004 – Reasonable estimate by RCASP
C.2.6	Crypto transfer out	
C.2.6.1	Transfer type *(select anyone)*	• 601 – Transfer to another RCASP • 602 – Crypto loan • 603 – Purchase of goods or services, to be used in respect of transactions other than those already reported as Reportable Retail Payment Transactions • 604 – Collateral

		• 605 – Other • 606 – Unknown (to be selected as the default value where the Reporting Crypto-Asset Service Provider has no knowledge on the Transfer Type)
C.2.6.2	Number of transactions	*(refer Note 22)*
C.2.6.3	Amount (in Indian Rupees)	
C.2.6.4	Currency code	*(drop down)*
C.2.6.5	Number of units	*(refer Note 23)*
C.2.6.6	Alternative valuation method (select anyone)	• 1001 – Book value • 1002 – Third-party value • 1003 – Recent RCASP valuation • 1004 – Reasonable estimate by RCASP
C.2.7	Transfer wallet	
C.2.7.1	Amount (in Indian Rupees)	
C.2.7.2	Currency code	*(drop down)*
C.2.7.3	Number of units	*(refer Note 24)*
C.2.7.4	Alternative valuation method (select anyone)	• 1001 – Book value • 1002 – Third-party value • 1003 – Recent RCASP valuation • 1004 – Reasonable estimate by RCASP
C.2.8	Reportable retail payment transactions	
C.2.8.1	Number of transactions	*(refer Note 25)*
C.2.8.2	Amount (in Indian Rupees)	
C.2.8.3	Currency code	*(drop down)*
C.2.8.4	Number of units	*(refer Note 26)*

Verification

I………. (name of designated director) having Permanent Account Number (PAN)………., in my capacity as designated director of……….. (name of reporting crypto-asset service provider) hereby certify that all the particulars furnished above are correct and complete.

………………

Place: …….   Signature of the designated director

……………..

Date: …….   Name of the designated director

Notes:

1. (a) In case of an Entity, full legal name of the Entity Reporting Crypto-Asset Service Provider (RCASP) should be provided.

(b) In case of an Individual, name of the Individual shall be provided in the following format:

(i) Preceding Title - *such as "His Excellency", "Estate of the late"*
(ii) Title - *such as Mr., Dr., Mrs., Herr etc. (There can be multiple titles)*
(iii) First Name - *First name of the person. (In case if the first name is not available, no first name or NFN may be used here.)*
(iv) Middle Name - *Eg. Shakti in "Nivetha Shakti Shantha" (There can be multiple middle names.)*
(v) Name Prefix - *De, van, van de, von, etc.*
(vi) Last Name - *Can be Given name, Forename, Christian name, Surname, Family name etc.*
(vii)Generation Identifier - *The identifier of generation such as Jnr, Thr, III*

(viii) Suffix- *Could be compressed initials such as: Phd, VC, QC*

(ix) General Suffix - *Deceased, retired etc.*
(x) Name type- *includes nick names ("nick"), names under which a party does business ("dba" a short name for the entity, or a name that is used for public acquaintance instead of the official business name) etc. The possible values of name type are:*

    a) N1= SMFAliasOrOther
    b) N2= indiv
    c) N3= alias
    d) N4= nick
    e) N5= aka
    f) N6= dba
    g) N7= legal
    h) N8= atbirth

2. The address shall contain the following:

    a) Street
    b) Building Identifier
    c) Suite Identifier
    d) Floor Identifier
    e) District Name
    f) Pob
    g) Post Code
    h) City
    i) State Code *(Two-digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. In case the Address is outside India, '**Not in India**' Option may be selected and in the free text field, same may be filled.)*
    j) Country Code

3. In case of an individual, the city, city sub-entity, country of birth and former country (in case the person was born in a country that has since ceased to exist) shall also be provided.

4. Tax identification number (TIN) used by the tax administration of the other country or territory of residence should be provided. In case no TIN is available, either the functional equivalent should be provided or the value "**NOTIN**" should be entered.

5. This field should be filled if the TIN field is marked as 'NOTIN'. This shall be filled with other Identification Numbers (INs) available. This should correspond to the Number mentioned in the identification document.

6. This field should be filled if RCASP has an equivalent or stronger nexus in another other country or territory, whereby reporting under the CARF will take place in such jurisdiction

7. (a) Statement number captures the sender's unique identifying number (created by the sender) that identifies the particular statement being sent. Example of the statement number is 2027/01.

(b) After successful submission of the statement to ITD, a new unique Statement ID will be allotted for future reference. The reporting entities should maintain the linkage between the statement number and statement ID.

8. In case the original statement is being replaced by this statement, statement ID of the original Statement which is being replaced deleted or referred by reports in the current Statement should be provided. In case the statement is new and unrelated to any previous statement, mention '0' here.

9. Fill the last day of the reporting period in YYYY-MM-DD format.

10. Place of incorporation of the entity Crypto-Asset User should be provided. The city and country of incorporation must also be provided.

11. (a) The Crypto-Asset name should be reported in line with the Digital Token Identifier, whenever feasible.

(b) Otherwise, Reporting Crypto-Asset Service Providers may rely on any other available, commonly-used naming conventions where such crypto-assets are not available on OECD website.

(c) 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.

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

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

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

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

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

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

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

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

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

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

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

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

24. The Number of Units element shall provide 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.

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

26. The Number of Units element shall provide 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.