



Book VII - Token Issuers and Digital Assets Services Providers

Title II - Digital Assets Services Providers

Chapter II - Specific provisions applicable to licensed digital assets services providers

Section 1 - Provisions applicable to the service of custody of digital assets on behalf of third parties

General regulation of the AMF

Article 722-3 into force from 19 December 2019 to 29 July 2023

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Article 722-3

I. - The digital assets custodian shall send, on a durable medium within the meaning of Article 314-5, at least once quarterly to its client, and on each request by the latter, a statement of the position of digital assets booked on behalf of the client. The statement shall indicate the digital assets in question, their balance, their value and the movements performed.

II. - The digital assets custodian shall send to its client as soon as possible the following information:

- 1 • information relating to transactions requiring a reply from the client;
- 2 • information relating to transactions which entail a change in the balances on the client's account; and
- 3 • the information necessary for preparation of their tax return.

↘ Version into force since 30 July 2023

↘ **Version into force from 19 December 2019 to 29 July 2023**