

2. Statement of assets and values maintained abroad:

[Resolution 3.540](#), dated 02.28.2008: makes provisions on the statement of goods and valuables held abroad by natural and juristic persons, residents, domiciled or headquartered in Brazil.

[Circular 3.384](#), dated 05.07.2008: establishes the due date for completion of the statement of goods and valuables held abroad by natural and juristic persons, residents, domiciled or headquartered in Brazil.

[Circular-Letter 3.319](#), dated 05.07.2008, issued the concerning Brazilian Capital Abroad Statement Manual.

Circulars and Circular-Letters from previous years:

[Circular 3.071](#), dated 12.07.2001: sets the form, limits and conditions for the statement of goods and valuables held abroad by natural and juristic persons resident, domiciled or headquartered in Brazil with 12.31.2001 date basis. Its articles 3 and 4 were amended by [Circular 3.110](#), dated 04.15.2002.

[Circular 3.181](#), dated 03.06.2003: sets the form, limits and conditions for the statement of goods and valuables held abroad by natural and juristic persons resident, domiciled or headquartered in Brazil with 12.31.2002 date basis.

[Circular 3.225](#), dated 02.12.2004: sets the form, limits and conditions for the statement of goods and valuables held abroad by natural and juristic persons resident, domiciled or headquartered in Brazil with 12.31.2003 date basis. Circular-Letter 3.123, dated 03.08.2004, issued the concerning Manual of the Reporter of Brazilian Capital Abroad.

[Circular 3.278](#), dated 02.23.2005: sets the form, limits and conditions for the statement of goods and valuables held abroad by natural and juristic persons resident, domiciled or headquartered in Brazil with 12.31.2004 date basis. Circular-Letter 3.172, dated 02.28.2005, issued the concerning Manual of the Reporter of Brazilian Capital Abroad.

[Circular 3.313](#), dated 02.02.2006: sets the form, limits and conditions for the statement of goods and valuables held abroad by natural and juristic persons resident, domiciled or headquartered in Brazil with 12.31.2005 date basis. Circular-Letter 3.228, dated 03.07.2006, issued the concerning Manual of the Reporter of Brazilian Capital Abroad.

[Circular 3.345](#), dated 03.16.2007: sets the form, limits and conditions for the statement of goods and valuables held abroad by natural and juristic persons resident, domiciled or headquartered in Brazil with 31.12.2006 date basis. The Manual of the Reporter of Brazilian Capital Abroad was issued by Circular-Letter 3.270, dated 03.16.2007, and modified by Circular-Letter 3.276, dated 05.31.2007.