



## Informativo Machado Associados

### **Declaration of Brazilian Capitals Abroad (DCBE)**

The individuals or legal entities resident in Brazil, holding assets and values outside the national territory, which total amount on December 31, 2016 was equal to or greater than US\$ 100,000 or the equivalent amount in other currencies, must file the Declaration of Brazilian Capitals Abroad (“DCBE”).

The DCBE shall be filed from February 15, 2017 to April 5, 2017 by means of a form available on the Brazilian Central Bank website (<http://www.bcb.gov.br>).

The delay or lack of filing of the DCBE may result in fines up to R\$ 250,000.

This warning contains information and general comments on legal matters that may interest our clients and friends. It does not represent the legal opinion of our firm on the subjects addressed herein. In specific cases, readers should rely on proper legal assistance before adopting any concrete action relating to the matters addressed herein.

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For additional information on the matter, please contact:

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