



BACEN CIRCULAR 2657 OF JANUARY 17,1996 ¹

Article 1- Establishes that the calculation basis for the Fundo Garantidor de Créditos - FGC participants' contributions will be the month-end balances of the headings and subheadings of the Accounting Chart for Institutions of the National Financial System - COSIF listed in the Attachment to this Circular.

Article 2 - The Central Bank of Brazil shall provide to the financial institution accredited by FGC, the aggregate balances per participant of the headings and subheadings referred to in article 1 above, prior to the day before the last working day of each month, based on the data of the last available trial balance.

Article 3 - Based on data supplied as set forth in article 2 above, the financial institution accredited by FGC must make the calculation and make the payment of contributions to the Fund.

Article 4 - The payment referred to in article 3 above is to be made electronically, via Check and Other Papers Clearing Service - SCCOP.

Paragraph 1- Institutions not allowed to participate in SCCOP must sign an agreement for this purpose with an institution participating in this Service.

Paragraph 2 - The SCCOP executor can issue the standards required for compliance with the dispositions in this article.

Article 5 - This Circular takes effect on the date of its publication.

**ATTACHMENT TO BACEN CIRCULAR 2657, OF JANUARY 17,1996
ACCOUNT HEADINGS AND SUBHEADINGS FORMING THE
CALCULATION BASIS OF CONTRIBUTIONS TO FUNDO
GARANTIDOR DE CRÉDITOS - FGC.**

- 4.1.1.10.00-7 DEPOSITS OF INDIVIDUALS
- 4.1.1.20.00-4 DEPOSITS OF CORPORATE ENTITIES
- 4.1.1.25.00-9 DEPOSITS OF COMPANIES LOCATED IN EXPORT PROCESSING ZONES - ZPE
- 4.1.1.40.00-8 DEPOSITS OF GOVERNMENTS
- 4.1.1.45.00-3 TRAVELER'S CHECKS
- 4.1.1.50.00-5 PRE DATED CHECKS
- 4.1.1.55.00-0 PAYCHECKS
- 4.1.1.65.00-7 SPECIAL DEPOSITS OF THE NATIONAL TREASURY
- 4.1.1.70.00-9 IN COURT DEPOSITS
- 4.1.1.75.00-4 COMPULSORY DEPOSITS
- 4.1.1.80.00-6 INVESTMENT DEPOSITS
- 4.1.1.85.00-1 BLOCKED DEPOSITS
- 4.1.1.90.00-3 CREDIT BALANCES IN LOANS AND FINANCING ACCOUNTS
- 4.1.2.10.00-0 FREE SAVINGS DEPOSITS - INDIVIDUALS
- 4.1.2.20.00-7 FREE SAVINGS DEPOSITS - CORPORATE ENTITIES
- 4.1.2.30.00-4 SAVINGS FUND DEPOSITS
- 4.1.2.40.00-1 PROGRAMMED SAVINGS DEPOSITS



- 4.1.2.50.00-8 SAVINGS DEPOSITS - MULTIPLE AMOUNTS
- 4.1.2.60.00-5 BLOCKED SAVINGS DEPOSITS
- 4.1.2.80.00-9 SPECIAL SAVINGS DEPOSITS
- 4.1.4.10.20-2 Unrelated parties
- 4.1.5.10.10-2 With Certificate
- 4.1.5.10.20-5 Unrelated parties - Without Certificate
- 4.1.5.30.20-9 Unrelated parties
- 4.1.5.50.10-0 To Lodge Appeals in Fiscal Processes
- 4.1.5.50.90-4 Others
- 4.3.1.10.00-5 LIABILITIES FOR EXCHANGE ACCEPTANCES
- 4.3.2.10.00-8 LIABILITIES FOR ISSUE OF REAL ESTATE BILLS
- 4.3.3.15.00-6 LIABILITIES FOR ISSUE OF MORTGAGE BILLS
- 6.2.1.10.00-0 APE - FREE SAVINGS DEPOSITS - INDIVIDUALS
- 6.2.1.20.00-7 APE - FREE SAVINGS DEPOSITS - CORPORATE ENTITIES
- 6.2.1.30.00-4 APE - SAVINGS FUND DEPOSITS
- 6.2.1.40.00-1 APE - PROGRAMMED SAVINGS DEPOSITS
- 6.2.1.50.00-8 APE - SAVINGS DEPOSITS - MULTIPLE AMOUNTS
- 6.2.1.60.00-5 APE - BLOCKED SAVINGS DEPOSITS
- 6.2.1.80.00-9 APE - SPECIAL SAVINGS DEPOSITS