

GUILHERME MARTELLI MOREIRA

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Curitiba/PR, CEP 80240-000

PROFESSIONAL PROFILE

Ph.D. candidate in Law at the Pontifical Catholic University of Paraná (PUCPR), in a co-tutelle program with the University of Rome "La Sapienza", focusing on Public, Comparative, and International Law. Master of Laws (LL.M.) from PUCPR. Postgraduate degree in Business Tax Law and Tax Procedure Law from PUCPR. Bachelor of Laws (LL.B.) from the Federal University of Paraná (UFPR).

EDUCATION

Ph.D. in Law (ongoing) 2023 - Present	Pontifical Catholic University of Paraná (PUCPR), Brazil Co-tutelle with Università di Roma "La Sapienza", Italy Research focus: L'influenza della Soft Law sul Diritto Tributario: Uno Studio Comparato tra Brasile e Italia Supervisors: Prof. André Parmo Folloni (PUCPR) and Prof. Pietro Selicato (La Sapienza)
Master in Law 2020 - 2022	Pontifical Catholic University of Paraná (PUCPR), Brazil Thesis: Universal Basic Income and Its Financing Through Taxation Supervisor: Prof. André Parmo Folloni
Postgraduate Certificate in Business Tax Law and Tax Procedure Law 2019 - 2020	Pontifical Catholic University of Paraná (PUCPR), Brazil Final paper: Brazilian Tax Incentives for Environmentally Oriented Behavior: An Analysis of ICMS-E in Paraná under the Principle of Extrafiscality Supervisor: Carlos Eduardo Pereira Dutra
Bachelor of Laws 2013 - 2019	Federal University of Paraná (UFPR), Brazil Thesis: The Crime of Enforced Disappearance in South American Democracies: A Study under the Rome Statute Supervisor: Rui Carlo Dissenha Exchange Program at Université Grenoble-Alpes, France, 2016

OTHER COURSES

2008-2011 – English course - Advanced
Phil Young's English School, Curitiba, Brazil

2013-2017 – French course – Advanced
Alliance Française, Curitiba, Brazil.

2023-2025 - Italian course – Advanced
Centro Europeu, Curitiba, Brazil

PROFESSIONAL EXPERIENCE

Lawyer
2019 - 2025
Martelli & Abreu – Advocacia Empresarial, Brazil
2021 – 2025

Amauri Torres e Advogados Associados, Brazil
2019 – 2020

Legal internships
2014 - 2019
Federal Public Defender's Office (DPPR), 2017-2018
Federal Public Prosecutor's Office (MPF), 2018
Federal Attorney General's Office (AGU), 2017
State Court of Paraná (TJPR), 2015
Marluz Lacerda Dalledone & Advogados Associados, 2014

Professor of Law
2021 - 2025
Centro Universitário de Pato Branco (UNIDEP), Brazil, 2022-2025
Centro Universitário Santa Amélia (UNISECAL), Brazil, 2021-2022

LANGUAGES

Portuguese – mother tongue

English – advanced

French – advanced

Italian – advanced