



Ricardo Sergio Schmitz Filho

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WORK EXPERIENCE

13/10/2021 – CURRENT – Vilnius, Lithuania
TRANSFER PRICING CONSULTANT – DELOITTE LIETUVA

01/09/2022 – CURRENT – Vilnius, Lithuania
LECTURER IN INTERNATIONAL TAX LAW – MYKOLO ROMERIO UNIVERSITETAS

31/08/2020 – 30/01/2021 – Vilnius, Lithuania
ASSISTANT LECTURER IN INTERNATIONAL TAX LAW – MYKOLO ROMERIO UNIVERSITETAS

20/09/2020 – 05/2021 – Lisbon, Portugal
TRANSFER PRICING ASSISTANT – MAZARS ADVISORY

13/04/2019 – 28/06/2019 – Vilnius, Lithuania
TAX INTERN (TRANSFER PRICING) – DELOITTE LIETUVA

19/08/2017 – 08/11/2018 – Recife, Brazil
TAX LAWYER – AMARAL, PAES DE ANDRADE, PEREZ E FIGUEIRÊDO ADVOGADOS

23/04/2017 – 18/08/2017 – Recife, Brazil
TAX LAW INTERN – AMARAL, PAES DE ANDRADE, PEREZ & FIGUEIRÊDO ADVOGADOS

08/02/2015 – 07/02/2017 – Recife, Brazil
LEGAL INTERN – JUSTIÇA FEDERAL EM PERNAMBUCO

● EDUCATION AND TRAINING

28/09/2020 – CURRENT – Vilnius, Lithuania

STATE FUNDED FULL-TIME DOCTORAL CANDIDATE – Mykolo Romerio Universitetas

Address Vilnius, Lithuania | **Field of study** Tax Law

06/2020 – CURRENT – Lisbon, Portugal

DOCTORAL (PHD) IN TAX LAW – Universidade de Lisboa

Address Lisbon, Portugal | **Field of study** Tax Law, International Tax Law, European Tax Law

07/09/2017 – 06/11/2019 – Lisbon, Portugal

MASTERS (LL.M) IN EUROPEAN LEGAL PRACTICE – Universidade de Lisboa

- Studies focusing on European and international tax law, under the supervision of Prof. Dr. Ana Paula Dourado;
- Grade average: 16/20;
- Thesis: Towards a Broader Concept of Permanent Establishment: a Study in the Light of the Digitalization of the Economy (17 points). Awarded the best thesis of the year at the European Legal Practice Integrated Studies LL.M program among all the universities of the network.

Address Lisbon, Portugal | **Final grade** 17/20 |

Thesis Towards a Broader Concept of Permanent Establishment: a Study in the Light of the (...)

16/08/2018 – 10/12/2018 – Vilnius, Lithuania

ERASMUS+, LL.M – Mykolo Romerio Universitetas

- Courses in tax and European law;
- Integral part of the Joint Master program in European Legal Practice;
- Grade average: 9.2 / 10.

Address Vilnius, Lithuania |

Thesis Towards a Broader Concept of Permanent Establishment: a Study in Light of the Digitalization (...)

04/2013 – 07/07/2017 – Recife, Brazil

LAW (BACHELOR) – Universidade Federal de Pernambuco

- Thesis grade: 10/10;
- Grade average: 9.34 / 10.

Address Recife, Brazil

LANGUAGE SKILLS

Mother tongue(s): **PORTUGUESE**

Other language(s):

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken production	Spoken interaction	
ENGLISH	C2	C2	C2	C2	C2
FRENCH	B2	B2	B2	B2	B2
SPANISH	B1	B1	B1	B1	A2
GERMAN	A1	A1	A1	A1	A1
LITHUANIAN	B1	B1	A2	A2	A2

Levels: A1 and A2: Basic user; B1 and B2: Independent user; C1 and C2: Proficient user

NETWORKS AND MEMBERSHIPS

Memberships

- Member of the Ordem dos Advogados do Brasil (Brazilian Lawyers Organization), nº 45.336 OAB/PE, since 2017.

PROJECTS

Other Projects

- Short **stay for research purposes at the International Bureau of Fiscal Documentation (IBFD)**, Amsterdam, The Netherlands, during the months of March, April and May 2019;
- **Legal Trainee (Erasmus + Traineeship) at the Faculty of Law, Mykolas Romeris University**, Vilnius, Lithuania, responsible for the organization of legal events and for conducting academic research. 2019;
- **Volunteer member of the organization of tax law events** at the Instituto de Direito Económico, Financeiro e Fiscal (IDEFF) of the Faculty of Law at the Universidade de Lisboa, invited by Prof. Dra. Ana Paula Dourado. 2018;
- **Scientific initiation scholarship** from PIBIC / CNPQ in the field of philosophy and history of law, under the supervision of Prof. Dr. João Maurício Adeodato and winner of the award for best research in the field of applied social sciences at the Universidade Federal de Pernambuco, Brazil. 2014-2015.

COURSES

Courses attended

- **Advanced Transfer Pricing Course (General Topics)**. 30 hours. Vienna University of Economics and Business, Austria. 2022;
- **EU Tax Policy & Administration**. 20 hours. Aristotle University of Thessaloniki, Greece. 2021;
- **Rethinking International Tax Law**. 28 hours. Universiteit Leiden, The Netherlands. 2020;
- **Tax Sustainability in an EU and International Context**. 11 hours. Lund University, Sweden / GREIT. 2019;

- **Taxing the Digital Economy.** 11 hours. Universiteit van Amsterdam, The Netherlands. 2018;
- **Tax Multilateralism: Fundamentals & Recent Developments in EU Tax Law.** 20 hours. Universidade de Lisboa, Portugal / GREIT. 2018;
- **Arbitragem Tributária** (*Tax Arbitration*). 4 hours. Universidade de Lisboa, Portugal. 2018;
- **Curso intensivo de IRS** (*Imposto sobre o rendimento das pessoas singulares / Personal income tax*). 20 hours. Universidade de Lisboa, Portugal. 2018;
- **Curso intensivo de IRC** (*Imposto sobre o rendimento das pessoas colectivas / Corporate income tax*). 20 hours. Universidade de Lisboa, Portugal. 2018;
- **Planeamento Fiscal** (*Tax Planning*). 10 hours. Universidade de Lisboa, Portugal. 2018;
- **Direito Fiscal Internacional** (*International Tax Law*). 20 hours. Universidade de Lisboa, Portugal. 2018;
- **Justice.** 48 hours. HarvardX, Harvard University, United States of America. 2015-2016;
- **International Law.** 48 hours. LouvainX, Université de Louvain, Belgium. 2015;
- **Cours de Langue et Culture Française** (*Course on French Language and Culture*). 69 hours. Paris Langue, France. 2014.