



LUÍS MACHADO

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PRACTICE AREAS

- Economic and Tax Law
- Economic Criminal Law
- Civil Procedure

LANGUAGES

- Portuguese
- English
- Spanish

BIOGRAPHY

Luís Antônio Missel Machado is a lawyer specialized in Tax Law at Licks Advogados and has been with the firm since 2015. Luís has over 20 years of experience working in all areas of tax consultancy and law, working in tax planning, including international, and in all areas. degrees of judicial and administrative tax litigation, as well as in tax criminal defenses. Luís is a professor of Tax Law at FACCAT / RS and a guest professor at the post-graduate course in Service Business Management at SESCON / RS, and also at the Controllershship and Finance MBA and MBA in Business Management at FACCAT, in Rio Grande do Sul. During the 2010/2011 biennium, he was Legal Director of ISPhar - InterAmerican Society of Pharmacovigilance, based in Rio de Janeiro.

AFFILIATIONS

- Brazilian Bar Association – Rio Grande do Sul Section (OAB/RS);
- Brazilian Bar Association – Distrito Federal Section (OAB/DF).

EDUCATION

- Special Student at Law PhD Program, Pontifical Catholic University – Rio Grande do Sul (PUC-RS), 2013;
- LL.M in Economics, Vale do Rio dos Sinos University (UNISINOS), 2011;
- Specialist in Tax Management, Vale do Rio dos Sinos University (UNISINOS), 2009;
- Specialist in Tax Law, Vale do Rio dos Sinos University (UNISINOS), 2005;
- Specialist in Civil Procedure, Vale do Rio dos Sinos University (UNISINOS), 2005;
- LL.B, Vale do Rio dos Sinos University (UNISINOS), 1995.

PUBLICATIONS

- MACHADO, L. A. L. M.; DAPPER, C. . The financial impact of ICMS tax substitution for end consumers of dairy products: case study .. Revista Eletrônica de Ciências Contábeis da FACCAT, v. 2, p. 233-257, 2018.
- MACHADO, L. A. L. M.; TEIXEIRA, E. R. . The financial impact of the exclusion of ICMS from the PIS and COFINS calculation base: a case study in a company in the footwear sector. Electronic Journal of Accounting Sciences, v. 7, p. 227-259, 2018.
- The mandatory minimum rate of VAT for medicines to be fixed at 0% for compliance with the fundamental right to health. Journal of Tax Studies, v. 71, p. 100-107, 2010;
- Analysis of institutional models of economic regulation of oil exploration in the US, Brazil, Argentina, Venezuela and Saudi Arabia; Electronic Journal of Management, Education and Environmental Technology, v. 16, p. 3055-3067, 2013;
- Theoretical aspects of eco-taxation (Revista Eletrônica do curso de Ciências Contábeis da FACCAT/RS), 2013;
- Digital crimes: the increasing complexity of social relations and new areas of state intervention (Revista Eletrônica do curso de Ciências Contábeis da FACCAT/RS), 2013;
- The Brazilian constitutional law and the obligation of the ICMS tax rate to be set at 0% for the fulfillment of the fundamental right to health. In: FERREIRA, F. and V. Santos, W. Coast. (Org.). Law and medicine: health surveillance, consumer law and regulation of chemical-pharmaceutical practices. 1ed.Rio de Janeiro: Multifoco, 2011, v. 1, p. 53-63, 2011;
- 2013 Digital crimes: the increasing complexity of social relations and new areas of state intervention 2013 (Revista Eletrônica do curso de Ciências Contábeis da FACCAT/RS).