

José Ivo de A. Oliveira

July 07th, 2026

Alameda Cabral, 697, 80410-064
Curitiba, PR, Brazil

+55 (99) 99140-1145
joseoliveiraphd@gmail.com

Licensed to Practice Law in Brazil Since 2008

EDUCATION

-
- B.S.** in Philosophy, Expected 07/2027 (GPA 4.00)
Catholic University Dom Bosco (UCDB), Campo Grande, MS, Brazil.
- LL.M.** in Public Policy and Fundamental Rights, 2024 (GPA 3.75)
Catholic University of Salvador (UCSAL), Salvador, BA, Brazil.
- Specialization (MBA)** in Public Sector Management, 2023 (GPA 3.75)
National School of Public Administration (ENAP), Brasília, DF, Brazil.
Admitted through a competitive selection process.
- Specialization** in Tax Law, 2017 (GPA 4.00)
Estácio de Sá University (ESTACIO), Rio de Janeiro, RJ, Brazil.
- Bachelor** of Laws (LL.B.), 2008 (GPA 3.50)
Catholic University of Salvador (UCSAL), Salvador, BA, Brazil.

RESEARCH EXPERIENCE

-
- “The Reservation of Possibility (Vorbehalt des Möglichen) as a Constraint on the Enforcement of Fundamental Rights”** (01/2022 – 10/2024)
Master's Thesis Research, Advisor: Dr. Paulo Roberto Lyrio Pimenta
Catholic University of Salvador (UCSAL), Salvador, BA, Brazil.
- “Governance Arrangements That Generate Greater Public Value for Government Programs: Resocialization for Homeless People”** (02/2023 – 06/2023)
Advisors: Dr. Michelle Vieira Fernandez de Oliveira and Dr. Tatiana Lemos Sandim
National School of Public Administration (ENAP), Brasília, DF, Brazil.
- “Judicial Discretion in Legal Positivism”** (08/2022 – 11/2022)
Advisor: Dr. Jadson Correia de Oliveira
UCSAL, Salvador, BA, Brazil.
- “The Paradox of (In)Tolerance and Alterity: Two Ways of Engaging with the Other”** (07/2022 – 11/2022)
Advisors: Dr. Alexandre Douglas Zaidan de Carvalho and Dr. Thaís Novaes Cavalcanti
UCSAL, Salvador, BA, Brazil.
- “Non-Cooperative Federalism and the Fight Against the COVID-19 Pandemic in Brazil”** (02/2022 – 06/2022)
Advisors: Dr. Thaís Novaes Cavalcanti and Dr. Alexandre Douglas Zaidan de Carvalho
UCSAL, Salvador, BA, Brazil.
- “Progressive Inheritance and Gift Tax (ITCMD) as a Tool for Combating Income Inequality”** (02/2022 – 06/2022)
Advisor: Dr. João Glicério de Oliveira Filho
UCSAL, Salvador, BA, Brazil.

“Tax Settlement Agreements as a Tool to Address the Inefficiency of the Current Tax Debt Collection System in Brazil”

(02/2022 – 06/2022)

Advisor: Dr. Heron José de Santana Gordilho
UCSAL, Salvador, BA, Brazil.

Legal Opinion (Parecer) – Attorney General's Office of Paraná

(2018)

“Inheritance and Gift Tax (ITCMD) Incidence on the Gratuitous Institution of Administrative Easements for Electric Power Line Passage; Non-Reception of Decree-Law No. 2,281/1940 by the 1988 Federal Constitution”

Legal Opinion No. 34/2018-PGE, drafted as State Government Attorney and approved by the Attorney General of the State of Paraná (Order No. 859/2018-PGE)

Attorney General's Office of the State of Paraná (PGE/PR), Inheritance Division, Curitiba, PR, Brazil.

“The Growing Progressivity of the Inheritance and Gift Tax (ITCMD) as an Alternative to the Implementation of the Wealth Tax (IGF)”

(07/2015 – 09/2017)

Tax Law Specialization Thesis, Advisor: Dr. Ana Carolina Fernandes Mascarenhas
Estácio de Sá University (ESTACIO), Rio de Janeiro, RJ, Brazil.

PROFESSIONAL EXPERIENCE

State Government Attorney

(Jan 2018 – Present)

Attorney General's Office of the State of Paraná (PGE/PR), Curitiba, PR, Brazil.

- Represent the State of Paraná in judicial and extrajudicial matters, providing legal counsel to the Executive Branch through formal legal opinions on complex administrative and tax law issues.
- Conduct tax debt recovery proceedings and represent the State in litigation involving administrative matters and court-ordered government debts before state and federal courts.
- Selected by the Attorney General as one of three State Attorneys appointed to manage an extraordinary caseload of 82 court-ordered debts, conducting complex legal analyses and preparing technical opinions to support conciliation proceedings.

Tax Administration Technician

(2009 – 2018)

Federal Revenue Secretariat of Brazil (Brazilian IRS), Salvador, BA, Brazil.

- Appointed through a competitive national civil service examination, providing taxpayer services and administrative support within the Brazilian Federal Revenue Secretariat.
- Contributed to the implementation of the E-Processo and e-CAC digital platforms, supporting staff training and the modernization of taxpayer services through electronic document processing and digital administrative workflows.

Private Practice Attorney

(2008 – 2009)

Self-employed, Salvador, BA, Brazil.

- Practiced in the areas of consumer law and tax law, and provided pro bono legal services to the community, including child support actions on behalf of children.

Legal Intern

Federal Public Prosecutor's Office (MPF), Salvador, BA, Brazil

(2007 – 2008)

Federal Court of Bahia (JFBA), Salvador, BA, Brazil

(2006 – 2007)

The Prisoner and Former Prisoner Patronage of Bahia (PPEBA), Salvador, BA, Brazil

(2006 – 2007)

- Completed legal internships within Brazil's federal justice system, supporting prosecutors, judges, and public legal assistance services through legal drafting, case analysis, courtroom proceedings, and assistance in civil, administrative, and criminal matters.

ACADEMIC EXPERIENCE

Teaching Assistant

(Jan 2024 – Jun 2024)

SKILLS

Statistics for Data Analysis in Public Administration (25h) (2026)

National School of Public Administration (ENAP), Brasília, DF, Brazil.

R language: RStudio environment, Tidyverse, ggplot2, statistical modeling and data visualization

Finding archives: search strategies; archive catalogues; online portals; research guides; and visiting repositories.

Advanced computer skills and extensive experience with legislative and judicial tracking tools.

Organized, self-motivated, proactive and responsible.

SCHOLARSHIPS AND AWARDS

Graduate Certificate (MBA) Scholarship (Jan 2023 – Jan 2024)

Full Tuition Waiver, National School of Public Administration (ENAP), Brasília, DF, Brazil.

Certificate of Merit, Federal Revenue Secretariat of Brazil (Brazilian IRS), 2017.

Certificate of Merit, Federal Revenue Secretariat of Brazil (Brazilian IRS), 2016.

- Institutional award in recognition of outstanding professional performance and contributions to the agency.

Official Commendation (Administrative Order No. 065, 9/11/2013), Regional Office of the Federal Revenue Secretariat of Brazil – 5th Region, Salvador, BA, Brazil, 2013.

- Formal recognition for contributions to the planning and implementation of the E-Processo electronic case management system and E-CAC functionalities.

CONFERENCE ACTIVITIES

Oliveira, J. I. A. "Non-Cooperative Federalism: Subnational Autonomy and Institutional Resistance during the COVID-19 Pandemic" (In Portuguese). Paper presented at CAED-Jus 2026 (International Congress on Advanced Legal Studies), Rio de Janeiro, Brazil, 2026. Selected for publication as a book chapter.

Oliveira, J. I. A. "The ITCMD and Mandatory Progressivity: Historical Perspective and Comparative Foreign Experience" (In Portuguese). Paper presented at CAED-Jus 2026 (International Congress on Advanced Legal Studies), Rio de Janeiro, Brazil, 2026. Selected for publication as a book chapter.

PUBLICATIONS

Refereed Journal Articles

Oliveira, J. I. A. "The theory of the reserve of the possible and its application in Brazil", FT Scientific Journal, Rio de Janeiro, v. 27, n. 120, p. 92, 2023. ISSN 1678-0817. DOI: 10.5281/zenodo.7734992.

Lustoza, H. K.; **Oliveira, J. I. A.** "An analysis of the feasibility of the restitution of indirect taxes (art. 166, CTN)", State Law in Debate – Legal Journal of the State Attorney General's Office, v. I, pp. 79–110, 2023.

Book Chapters

Oliveira, J. I. A.; Lustoza, H. K.; Oliveira, G. P. "Tax Settlement Agreements: An Approach Between the Contributory Capacity Principle and the Taxation Efficiency Principle". In: Cunha, C. R.; Valle, M. D. T.; Sepulcri, N.; Xavier, R. M. M. (Eds.), *Studies on Taxation, Efficiency and Fundamental Rights*, 1st ed., v. 1, pp. 95–127. Londrina, PR: Thoth Editora, 2022.

Oliveira, J. I. A. "Non-Cooperative Federalism: Subnational Autonomy and Institutional Resistance during the COVID-19 Pandemic" (In Portuguese). In: [Book title], [Editors] (Eds.). [Publisher]. (forthcoming).

Oliveira, J. I. A. “The ITCMD and Mandatory Progressivity: Historical Perspective and Comparative Foreign Experience” (In Portuguese). In: [Book title], [Editors] (Eds.). [Publisher]. (forthcoming).

COMPLEMENTARY EDUCATION

American Government: Constitutional Foundations (2026)
HarvardX, Harvard Kennedy School, Harvard University, Cambridge, MA, USA. Instructor: Dr. Thomas E. Patterson, Bradlee Professor of Government and the Press.
4-week course (2–4h/week) covering the constitutional foundations of American political culture, limited government, federalism, and civil rights/liberties.

Government Planning Course (25h) (2023)
School of Management of Paraná (EGP), Curitiba, PR, Brazil.

AFFILIATIONS

Brazilian Bar Association (OAB) – Curitiba, PR, Brazil (2008 – Present)
Association of State Attorneys of Paraná (APEP) – Curitiba, PR, Brazil (2018 – Present)
National Association of State and Federal District Attorneys (ANAPE) – Curitiba, PR, Brazil (2024 – Present)

VOLUNTEER

President of the Homeowners' Association (2024 – Present)
Residential Condominium (60 apartment units), Imperatriz – MA, Brazil

- Unanimously elected at a general assembly of residents; serving a three-year tenure.
- Oversee a staff of 8 employees and manage the condominium's annual budget, monthly procurement, and building maintenance.
- Mediate and resolve conflicts among residents, fostering a cooperative community environment.

Small Group Leader – Couples and Children Ministry (2024 – Present)
Hope Church (Igreja Esperança), Imperatriz – MA, Brazil

- Lead a community group of approximately 30 members (couples and children), hosting weekly meetings at home.
- Organize community events, gatherings, and celebrations; provide counseling and personal support; and coordinate assistance for members' needs.