# CV - Frederik Heitmüller

## Frederik Heitmüller

I am a PhD Candidate at Leiden University's Institute for Tax Law and Economics in the GLOBTAXGOV Project.

#### Contact information

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#### Research

## Peer-reviewed publications

• Special Economic Zones Facing the Challenges of International Taxation: BEPS Action 5, EU Code of Conduct, and the Future (with Irma Mosquera) forthcoming at Journal of International Economic Law | Paper | Slides

#### Working papers and Conference papers

- Corporate Tax, Digitalization and Globalization (with Irma Mosquera). World Economic Forum White Paper. 2019 | Paper
- Regulatory Capacity of Corporate Registries in the European Union. Survey Results (with Moran Harari and Markus Meinzer) | Paper
- Tax administrations' capacity tax evasion and tax avoidance (with Moran Harari and Markus Meinzer), presented at the "New Perspectives on Tax Administration Research" conference at CESIfo, Munich, November 2-3, 2018. | Paper
- Citizenship and Residency by Investment Schemes: Potential to Avoid the Common Reporting Standard for Automatic Exchange of Information" (with Andres Knobel). 2018 | Paper

#### **Blogs**

- Are G7 countries doing developing countries a favour when levying global minimum taxes? GLOB-TAXGOV Blog. 10 June 2021 | Link
- Corporate income taxation and COVID-19 time to think about a European tax? GLOBTAXGOV Blog. 5 June 2020 | Link
- Are clubs still the right place to deal with the great problems of our time? Insights from the conference "G20 @ 10" GLOBTAXGOV Blog. 23 November 2018 | Link

## Academic activities

### Co-organizer

- Research Colloquium on Global Tax Governance (with Irma Mosquera and Martin Hearson)
- Global Governance Gap Research Group at Leiden Law School (with Sarah Vandenbroucke)

#### Reviewer

- Regulation & Governance
- Nordic Journal for Law and Society
- GLOBTAXGOV Blog

## Previous affiliations

- 09/2018 02/2023 PhD candidate, Leiden University / GLOBTAXGOV project (expected) Research title: "Practical implementation of the Base Erosion and Profit Shifting Project in the Global South" Supervisors: Dr. Irma Mosquera Valderrama, Associate Professor at Leiden University; Prof. Dr. Madeleine Hosli
- 05/2018 08/2018 Researcher at The Tax Justice Network / COFFERS project
- 11/2017 04/2018 Intern at GIZ Deutsche Gesellschaft für Internationale Zusammenarbeit
- 09/2017 11/2017 Consultant at The Tax Justice Network

## Education

- 2015 2017 M.A. "Empirical Political and Social Research (Franco-German)" at University of Stuttgart and M.A. "Bordeaux International Relations Degree" at Sciences Po Bordeaux (double-degree program)
- 2016 Non-degree program at Middlebury Institute for International Studies, Monterey, California (specialization: International Trade)
- 2012 2015 B.A. "Social Sciences (Franco-German)" at University of Stuttgart and Sciences Po Bordeaux (double-degree program)