

CV Frederik Heitmüller

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I am an independent tax policy and research consultant. I am also an Associate Postdoctoral Fellow with the International Centre for Tax and Development (ICTD) and an guest lecturer at Leiden University. I completed a PhD in the GLOBTAXGOV Project at Leiden University in March 2024. My research focuses on policies against corporate tax avoidance, the influence of international norms in the Global South and tax policy for development. I work in an interdisciplinary way and I aim at contributing to the state of the art in political science and tax law scholarship.

Contact information

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Professional experience

- Since 03/2023 Associate Postdoctoral Fellow at International Centre For Tax and Development, Brighton, UK
- Since 03/2023 Independent Tax Policy Consultant
- Since 09/2024 Guest Lecturer at Leiden University, Netherlands
- 08/2023 - 08/2024 Teacher at the Tax Law Department at Leiden University, Netherlands
- 09/2018 - 03/2024 PhD Candidate in the Tax Law Department at Leiden University, Netherlands
- 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

Research

Peer-reviewed journal articles

- *Influence of domestic constituencies in the implementation of international tax standards and legitimacy of global tax governance* (with Juliana Cubillos), Intertax, Volume 52, Issue 3, 2024, Pages 207-225 - Paper (paywall)
- *Special Economic Zones Facing the Challenges of International Taxation: BEPS Action 5, EU Code of Conduct, and the Future* (with Irma Mosquera), Journal of International Economic Law, Volume 24, Issue 2, June 2021, Pages 473–490 - Paper - Slides - Data

Working papers and Conference papers

- *Scenarios for Negotiating a UN Framework Convention on International Tax*, ICTD Working Paper 218, 2025 - Paper
- *The International Tax Regime Complex: understanding change in global tax governance* (with Katharina Kuhn, Lucinda Cadzow, Martin Hearson, and Tovony Randriamanalina), ICTD Working Paper 212, 2024 - Paper
- *Inclusive and Effective International Tax Cooperation: Views From the Global South* (with Lucinda Cadzow, Martin Hearson, Katharina Kuhn, Okanga Okanga, and Tovony Randriamanalina), ICTD Working Paper 172, 2023 - Paper
- *Tax Treaty Norms Among Lower-Income Countries and the Role of the UN Model: Past, Present and Potential* (with Martin Hearson and Vincent Arel-Bundock), ICTD Working Paper 171, 2023 - Paper

- *Regulatory Capacity of Corporate Registries in the European Union. Survey Results* (with Moran Harari and Markus Meinzer), 2019 - 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

PhD thesis

- *Combatting tax avoidance, the OECD way? The impact of the BEPS Project on developing and emerging countries' approach to international tax avoidance*, Leiden University, 2024 - Full text

Reports and toolkits

- *Toolkit for the Design and Effective Implementation of Domestic and International General Anti-Avoidance Rules* (with Juliana Cubillos and Irma Mosquera), Published by Inter-American Center of Tax Administrations (CIAT), 2022. - report in English - report in Spanish

Book chapters

- *Dealing with Treaty Shopping Across the Tax, Trade, and Investment Regimes*. In *Redefining Global Governance* (ed.: Irma Johanna Mosquera Valderrama, Frederik Heitmüller, Julien Chaisse, and Allison Christians), 97–114. *Emerging Globalities and Civilizational Perspectives*. 2025. Cham: Springer Nature Switzerland. - Link.
- *Multilateral Cooperation in International Tax Law* (with Juliana Cubillos and Irma Mosquera). In: *The Future of Multilateralism: Global Cooperation and International Organizations* (ed.: Madeleine O. Hosli, Taylor Garrett, Sonja Niedecken, Nicolas Verbeek). 2021. Lanham (Maryland): Rowman & Littlefield - Pre-Print

Policy briefs

- *A Fairer Global Tax Architecture* (with Martin Hearson, Mbakiso Magwape, and Suranjali Tandon). T20 Policy Brief Task Force 03. 2024 - Paper
- *Corporate Tax, Digitalization and Globalization* (with Irma Mosquera). World Economic Forum White Paper. 2019 - Paper

Blogs

- *A decision on decision-making and no disputes on dispute resolution: the Organizational Session for UN Tax negotiations* ICTD Blog. 27 March 2025. - Link
- *No "winners or losers"? Reflections on the UN tax negotiations* ICTD Blog. 11 September 2024 - Link
- *The Subject-To-Tax-Rule (STTR) – which one to choose?* ICTD Blog. 12 January 2024 - Link
- *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

Book edited

- *Redefining Global Governance: A Tax, Trade and Investment Perspective in the EU and Beyond* (with Irma Mosquera Valderrama, Julien Chaisse, and Allison Christians). Emerging Globalities and Civilizational Perspectives. Cham: Springer Nature Switzerland, 2024 - [Link](#).

Teaching

As (co-)instructor

- The EU's Global Regulatory Power and the EU Standard of Tax Good Governance, Postgraduate course at Het Juridische PAO, Leiden University, Spring 2024
- International Tax Law for MNEs, Law Faculty, Leiden University, Fall 2023
- Policy coherence to achieve the Sustainable Development Goals from a tax, trade and investment law perspective, Honour's College, Leiden University, Fall 2023
- Comparative Tax Law, Law Faculty, Leiden University, Spring 2023, Fall 2023, Spring 2024
- EU and Tax Sovereignty: Discussing the Role of the EU In International Tax Law Making, at Leiden University, Faculty for Global Governance and Affairs, MSc International Relations and Diplomacy Program (MIRD), Fall 2022 and Spring 2024
- Navigating Global Tax Governance. A series of 5 workshops for tax officials in Africa, in cooperation with African Tax Administration Forum. February and March 2022

As guest lecturer

- "The taxation of global corporations", 1 May 2023 and 23 April 2024, at Erasmus University College, Rotterdam

Other academic activities

Co-organizer

- "Taxation, State Capacity, and Accountable Rule", workshop at the 2022 ECPR Joint Sessions (with Anna Persson)
- 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

- Intertax
- Regulation & Governance
- Nordic Journal for Law and Society
- Journal of Tax Administration
- Journal of International Economic Law
- University of Curaçao

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)

Language skills

- English (fluent)
- French (fluent)
- Spanish (fluent)
- Dutch (fluent)
- German (mother tongue)
- Arabic (basic)

Other skills

- R (statistical programming language) (advanced)