

CV Frederik Heitmüller

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I am an associate post-doctoral researcher at the International Centre for Tax and Development (ICTD) and a Teacher at Leiden University's Institute for Tax Law and Economics. I complete a PhD in the GLOB-TAXGOV 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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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

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

- *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

- *Corporate Tax, Digitalization and Globalization* (with Irma Mosquera). World Economic Forum White Paper. 2019 - Paper

Working papers and Conference papers

- *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

Blogs

- *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?* GLOBTAXGOV 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

Teaching

As (co-)instructor

- 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 and Fall 2023
- 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

Previous affiliations

- 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)

Language skills

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

Other skills

- R (statistical programming language) (advanced)