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**Combatting tax avoidance, the OECD way? The impact of the BEPS Project on developing and emerging countries' approach to international tax avoidance**

Heitmüller, F.

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Frederik Heitmüller (1993) grew up in Mülheim an der Ruhr, Germany, and passed his „Abitur“ (secondary school exam) in 2012. From 2012 to 2017, he studied social sciences in a double degree program by Science Po Bordeaux, France, and the University of Stuttgart, Germany, with a short stay at the Middlebury Institute for International Studies at Monterey, USA. He wrote his master’s thesis on the politics of international tax cooperation. Afterwards, he completed an internship at the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) and worked for a few months as researcher at the Tax Justice Network. In 2018, he started his PhD research at the Institute for Tax Law and Economics at Leiden Law School of Leiden University, as part of the GLOBTAXGOV project. Since March 2023, he teaches in international and comparative tax law courses at Leiden University and works as research associate at the International Centre for Tax and Development, Brighton.