BIOGRAPHIE

Martijn Nouwen

Martijn Nouwen is an Assistant Professor in Tax Law at the University of Amsterdam (UvA) and Director of the Institute for Tax Transparency.

His research and teaching focus on (inter)national and EU tax law, with an emphasis on tax policy competition between countries.

In 2009, he obtained his law degree at the UvA, and in 2020, he obtained his PhD for the dissertation ‘Inside the EU Code of Conduct Group: 20 Years of tackling harmful tax competition’ (to be published by the IBFD).

His dissertation assesses how the Code Group has operated in practice – from both a governance and output perspective – by analyzing more than 2,500 internal EU-documents obtained from the European Commission and Council of the European Union, and by holding interviews with civil servants. The dissertation provides a rare glimpse into the political decision-making process and results of the Code Group, and with that, into its effectiveness and the positions of individual Member States on preferential tax practices.

In addition, his recent (peer-reviewed) article ‘The Market Distortion Provisions of Articles 116-117 TFEU: An Alternative Route to Qualified Majority Voting in Tax Matters?’ analyzed how the legal mechanism of article 116 TFEU may be used to close tax loopholes in the EU.