

# Curriculum Vitae

## Prof. Dr. Johanna Hey

University of Cologne  
Institute for Tax Law  
Albertus Magnus Platz  
50923 Köln

Phone +49 221 4702271  
Fax +49 221 4705027  
johanna.hey@uni-koeln.de



<b>Born</b>	August 14, 1970 in Hamburg/Germany
<b>Citizenship</b>	German
<b>Education</b>	Mandatory Legal Practical Training („Referendariat“) with the Cologne Court of Appeal, Germany Second State Examination 11/1995 – 12/1997  University of Würzburg, Faculty of Law, Germany First State Examination 05/1990 – 01/1994
<b>Degrees</b>	<i>Doctor Juris</i> (Ph.D. equivalent) at the University of Cologne, Faculty of Law; Thesis: „ <i>Harmonisierung des Unternehmensbesteuerung in Europa</i> “ (Harmonization of Business Taxation in Europe) – <i>summa cum laude</i> 07/1996  <i>Postdoctoral Thesis</i> (Habilitation) at the University of Cologne Faculty of Law: „ <i>Steuerplanungssicherheit als Rechtsproblem</i> “ (Tax Planning Reliability as A Legal Problem); <i>venia legendi</i> for Tax and Public Law 07/2001

### **Academic career**

As of 10/2006	Full Professor at the University of Cologne Director of the Institute of Tax Law
12/2002 – 09/2006	Full Professor at the Heinrich-Heine-University (Düsseldorf), Chair of Business Taxation
2000 – 09/2002	Senior Research Fellow at the Institute of Tax Law of the University of Cologne, Assistant to Prof. Dr. Joachim Lang

### **Study, Research and Teaching visits abroad**

2018	Senior Emile Noël Fellow, New York University School of Law
2015	Global Professor, New York University, School of Law
2007	Senior Emile Noël Fellow, New York University School of Law
1994	Research visit for the doctoral thesis at the University of California/Berkeley
1989	Study visit in San Francisco/USA (5 months)

## Selected Publications

More than 150 academic publications on various aspects of German, European and international tax law and German public and constitutional law.

For a full list of publications, please see: [www.steuerecht.uni-koeln.de](http://www.steuerecht.uni-koeln.de)

1. *Harmonisierung der Unternehmensbesteuerung in Europa. Ein Vorschlag unter Auswertung der Ruding-Berichts und der US-amerikanischen „integration debate“* (Harmonization of Business Taxation in Europe. A Proposal regarding the Ruding Report and the US integration debate), doctoral thesis, Cologne 1997 (416 pages)
2. *Steuerplanungssicherheit als Rechtsproblem* (Tax Planning Reliability as a Legal Problem), Habilitation (postdoctoral thesis), Cologne 2002 (897 pages)
3. *National Report*, in: W. Schön (Ed.), *Tax Competition in Europe*, Amsterdam 2003, pp. 253ff. (25 pages)
4. *Erosion nationaler Besteuerungsprinzipien im Binnenmarkt* (Erosion of National Tax Principles in the European Single Market?), Steuer und Wirtschaft 2005, pp. 317 ff. (10 pages)
5. *Wettbewerb der Rechtsordnungen oder Europäisierung des Steuerrechts?* (Competition of the legal systems or Europeanization of the Tax Law?), in: Dillmann/Laier/Reimer/Lammel/Schmitz (Ed.), *Münchener Schriften zum Internationalen Steuerrecht* (Munich papers on International Taxation), Issue 27, Munich 2007, pp. 295 ff. (18 pages)
6. *Spezialgesetzgebung und Typologie zum Gestaltungsmissbrauch* (Special legislation and typology on abusive tax planning), in: Hüttemann (Ed.), *Gestaltungsfreiheit und Gestaltungsmissbrauch im Steuerrecht* (Freedom of tax planning and abusive tax planning), Cologne 2010, pp. 139 ff. (38 pages)
7. *Legislation “by” press release: the role of announcements in the debate about retroactive tax legislation*, in: Gribnau/Pauwels (Ed.), *Retroactivity of tax legislation*, EATLP International Tax Series, Volume 9, Leuven 2013, pp. 129 ff. (9 pages)
8. *Base Erosion and Profit Shifting and Interest Expenditure*, Bulletin for International Taxation, Volume 68 (2014), Issue 6-7, pp. 332 ff. (12 pages)
9. *EU-Beihilfen und Steuervergünstigungen – Gemeinsamkeiten und Unterschiede* (EU State Aids and Tax Incentives – Commonalities and Differences), Steuer und Wirtschaft 2015, pp. 331 ff. (14 pages)