

Curriculum Vitae

Prof. Dr. Johanna Hey

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Born	August 14, 1970 in Hamburg/Germany
Citizenship	German
Education	<p>Mandatory Legal Practical Training („Referendariat“) with the Cologne Court of Appeal, Germany Second State Examination (TOP 1.5%) 11/1995 – 12/1997</p> <p>University of Würzburg, Faculty of Law, Germany First State Examination (TOP 1%) 05/1990 – 01/1994</p>
Degrees	<p><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</p> <p><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</p>

Academic career

03/2010	Call for an appointment as Full Professor at the Chair for Public Law and Tax Law, University of Mannheim, refused
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
06/2002	Call for an appointment as part-time professor at the Institute for European and International Tax law, Vienna University of Economics and Business Administration, refused
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

2015	Visiting Professor, New York University, School of Law
2010	Global Professor, New York University School of Law
2007	Senior Emile Noël Fellow, New York University School of Law (4 months)
1994	Research visit for the doctoral thesis at the University of California/Berkeley (2 months)
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. Please see 10 representative publications below.

For a full list of publications, please see: www.steuerrecht.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)
10. *The new world of tax transparency: Common standard – cultural and legal differences (with Heilmeyer)*, in Rosenbloom (Ed.). ITP@20 [1996 – 2016], New York University School of Law –International Program, New York 2016, pp. 239 ff. (24 pages)