




Dr. Daniel Sommer

Associate

 Munich

 +49 89 540 31-233

 +49 89 540 31-533

 @ d.sommer@heuking.de



Practice groups/Expertise

- Tax
- Restructuring & Insolvency Law

Consulting focuses

- Tax law
- Insolvency Law

Vita

- **Admitted to the bar**
2020
- **Education and former activities**
- **Doctorate in law at the University of Münster**
2021
- **Associate with Freshfields Bruckhaus Deringer LLP,
Düsseldorf**
2019 - 2020
- **Legal clerkship at Bonn Regional Court with stations in
Düsseldorf and London**
2016 - 2019
- **Research associate at GÖRG Partnerschaft von
Rechtsanwälten mbB, Cologne**
2014 - 2016
- **Legal Studies at the Universities of Jena and Bonn**
2007 - 2013

Affiliations

- International Bar Association (IBA)

References

- Insolvency proceedings terminated: Esprit regains control over European business
- Heuking achieves restructuring of ESPRIT group by means of insolvency plans

Publications (Selection)

- Die Pflichtenkollision zwischen steuerlichen Abführungspflichten und insolvenzrechtlicher Massesicherungspflicht
Peter Lang Verlag, Dissertation, 2022 by Dr. Daniel Sommer
- Anzeigepflichten für Steuergestaltungen – Sinnvoller Wettlauf der Gesetzgeber?
ISR 2019, S. 75 ff. (gemeinsam mit Prof. Dr. Stephan Eilers) by Dr. Daniel Sommer

You can find all publications on the lawyer profile of [Dr. Daniel Sommer](#) at heuking.de.