

In Memoriam

JOHN

1957

...ising Tax and Accounting?

... Not Just "Another" Trust?

...onald



Eulogy

Farewell to my fallen friend

JOHN CHARLES RANERI

14 July 1957 – 20 July 2005

by Bob Deutsch

It was in 1990 that I was sitting in my office at the city law firm Mallesons Stephen Jacques overlooking the harbour when I wa

certifiably insane (like myself and about a third of today's audience) was a major paper which recognised many complex tax issues in the operation of Australia's international tax rules. Many of the issues John raised were specifically addressed in subsequent legislation that was passed by Parliament.

John then spent three years with Mallesons as a senior tax lawyer before joining us at Atax. Like myself, John had a need to combine his practical work with his passion for teaching. Perhaps this is one of the reasons we understood each other so well.

The years from 1994 up to April of 2000 were perhaps the best years of John's professional life. He was highly constructive in the development of the Atax program contributing significantly to the international tax profile of the organisation. His writing continued and he was a frequent contributor to seminars and professional discussions on diverse tax matters. At the same time he continued to assist his late father on a day per week basis in the development of his practice.

He imposed exacting standards on himself and this was exemplified by the high quality of his technical work. Never one to shirk responsibility, he always worked to achieve excellent materials for his many students, many of whom have rung me in the last few days to tell me of the high regard in which they held him.

Together with Roger Hamilton, John and I wrote for many years, the *Guidebook to Australian International Tax* – J.K. Rowling need have no fear of market erosion resulting from the widespread popularity of this book but nevertheless in its time this work was to be found in the tax libraries of most firms and universities throughout

