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1957-2005

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Preface – Editors’ Note

We have taken the unusual step of writing an editorial note for this edition of the *eJTR* because it is a commemorative issue to honour the contribution to Australian tax made by our late colleague John Raneri. John had a passion for tax law that was unmatched, he had an eye for detail that made him stand out amongst practitioners and academics and he was, simply, meticulous in his tax practice and research. As an academic, John was what we sometimes call ‘a black letter lawyer’. He had an eye for the technical detail of the legislation that few others have. This skill as well as John’s many other qualities are sadly missed at Atax.

The papers that have been chosen for this issue are selected by reason of the interest John would have shown in their topics were he still with us. He was an expert in (amongst other things) stamp duty; taxation of trusts; taxation of corporations; and the anti avoidance rules. These are all topics chosen for this issue of the *eJTR*. We trust our readers will enjoy them, we suspect our late friend would have done so. Each of the authors also had close contact with John and we thank them for these contributions in his memory.

On John’s passing we feel we could never improve the eulogy for John given by our friend and editorial board member, former Director of Atax Prof Bob Deutsch. Those moving, personal words are reproduced below with our thanks.

Michael Walpole
Binh Tran-Nam

Co-editors
eJTR