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Special Edition: Tribute to the late Professor John Tiley

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Editorial:

Tribute to the late Professor John Tiley

This issue of the *eJournal of Tax Research* pays tribute to the late Professor John Tiley, a foundation member of the Editorial Board of the journal from its inception in 2003 until the time of his death 30 June 2013. Readers of the articles included in this issue will very quickly appreciate just how profound and far-reaching John's influence was on fellow tax academics globally, and in particular, those with a passion for the history of taxation. They will also see just how respected he was for his intellect and academic contributions, and indeed how popular and appreciated he was as a person.

John Tiley was a Professor of the Law of Taxation and Fellow of Queens' College Cambridge University. He began his academic career in 1963 as a lecturer at Oxford and Birmingham Universities, moving to Cambridge in 1967. In 1990 he became the first Professor of Tax Law at Cambridge and worked tirelessly, and with great enthusiasm, to give the discipline the prominence he believed it deserved. With support from the Chartered Institute of Taxation, the International Fiscal Association Congress Trustees and KPMG, John founded the Faculty's Centre for Tax Law in 2001.

In spite of having 'retired' in 2008, John remained actively engaged in teaching and research up until his untimely death. As noted by several contributors in this issue, John hosted a biennial tax history conference, with the support of his wife Jillinda, a Fellow of Lucy Cavendish College. Having attended and/contributed to many of these over the years I can only agree with Professor Ann O'Connell's description (in her article) of these being the hottest tickets in town! John purposively limited the group of attendees, preferring deeper and more collaborative discussion and networking opportunities, rather than simply facilitating a collection of presentations and the making of brief acquaintances as so often happens at larger events. It proved to be a very effective strategy for building up interest and strength in the study of tax history.

The evidence of John's influence and his legacy to the discipline is evident (in part) in the articles in this issue. From Ann O'Connell and Erik Jensen's direct reflections on John's works; through to Dianne Kraal and Jeyapalan Kasipillai's research on tax farming in 18th century Malacca. Many of us have directly benefited from John's wisdom, enthusiasm and encouragement and will long remember him. On behalf of the Editorial Board, contributors and readers of the *eJournal of Tax Research*, we pay respect to the late Professor John Tiley and express our sincere condolences to his wife Jillinda and family.

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