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**Atax**  
UNSW  
Faculty of Law

# 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 was buzzed by my secretary – “there’s a fellow on the phone for you – the name’s Raneri, John Raneri and he says he knows you.” Well, I didn’t let on that I had absolutely no idea who he was, so John and I talked on the phone for 15 minutes about conferences we’d both attended and how he was now looking for a new professional challenge and would Mallesons be interested. So we arranged a meeting for the following week and when he arrived all my worst fears were realised – I thought his face might trigger my apparently failing memory but I was sure I’d never met him and still he acted like we knew each other well. Funny thing is - so did I!

Needless to say with such a formidable Curriculum Vitae we did employ John and we became the best of friends from that moment on.

Several years later, I think it was about 1995, we were both firmly entrenched at Atax and having our umpteenth coffee talking about pressing issues in international tax when somehow the topic came up about our meeting back in 1990. “You know” I said to him “when you rang in to Mallesons all those years ago I had absolutely no idea who you were.” “Well” said John with that combination beaming smile and raucous laugh that was his trademark, “I knew that but it was my best shot at getting an interview and I knew you’d be too polite to let on that you had no idea who I was”.

Well I am grateful to John that he persisted with his deception because it meant that for 15 years I had one of the finest friends anyone could ever ask for.

John’s professional career began back in 1982 when he took a position in the Tax Division of Arthur Andersen. This was followed by brief stints with Walker and Raphael, Ernst and Whinney and Coleman and Greig. While working hard as a junior tax lawyer John also managed to complete his Master of Laws (LLM) at Sydney University, graduating with High Distinctions in three of his five subjects and Distinctions in the other two.

His LLM thesis titled “The Prevention of Double Taxation under the CFC Regime – An Examination of the Main Relief Provisions”, while mandatory reading only for the

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 Australia and even overseas. John's contributions were a key component of its ongoing success.

He shared many special bonds with his colleagues at Atax. In the early frenetic years he worked closely with Yuri Grbich and Pat Gallagher and then later with Mike Walpole Chris Evans Steven Abadee Colin Fong Shirley Carlon Maurice Cashmere Wouter Scholtz Jacqui McManus and Binh Tran-Nam. He greatly valued his intellectual exchanges with them all and enjoyed the comradeship they provided in his work environment. His contact with more recent Atax recruits was regrettably more low-key as his debilitating illness prevented him spending much time at Atax beyond the immediate work requirements. On his behalf I would particularly like to thank Matthew Wallace, Garry Payne, Yuri and Maurice who helped me, without a word of complaint, to pick up the international and other tax teaching components when John fell ill.

John had a special affinity with the Atax administrative staff who especially admired his courage and resilience in the face of so many setbacks. I made sure that whenever I visited him in the last few difficult months their special prayers and thoughts were passed on to him. John and Maryse were always cognisant of the compassionate and caring way in which the University dealt with John's situation extending to him the flexibility his circumstances necessitated.

Many years ago John indicated to me that he would like to see a real Passover celebration one day. So when the opportunity arose this April to host the festival for our extended family at our home my wife, Linda suggested to me that we invite the Raneri's. Happily John, Maryse, Samantha, Alicia and Dominic were able to join us

and I have special memories of a wonderful night sharing religious practices and one filled with much joy, goodwill and laughter.

During the last troubled five years John bore his illness with unbelievable courage and dignity. Sometimes he pulled it off so well even I started to believe, albeit briefly, that meaningful recovery was possible. My extended family found it hard to believe how ill he was having regard to the way he behaved and looked at our Passover dinner.

I tried the other day to work out how many times John and I had sat together sipping coffee, hot chocolate and more recently just water - chewing the fat about a whole variety of topics – kids, wives, schools, money, religion, films and of course death and taxes – the list really was quite endless.

I think the total was around 500, sometimes in the city, sometimes in Randwick, sometimes Clovelly and more recently during his various convalescences in Burwood and Strathfield. With John I always felt relaxed and comfortable and discussion was always, well almost always, fun unless of course we talked of death and taxes.

I will miss our times together – even the sad ones because for me being with John was always a pleasure and if I could brighten his day just one iota, the trip even to far-flung Strathfield was always worth it.

John was a man of great love, courage, dignity and faith. He adored his family of whom we spoke many times. He told me just a few weeks ago that without Maryse he could never have survived even this far. His three children were a constant source of joy to him and he worried about their future- without saying it I knew he meant their future in his absence.

His mother, his late father and his brother Carl were always with him - if not physically, in spirit. And he made special mention of his sister-in-law Veronica. Just a few weeks ago when I saw him for the last time at his home he said to me if you ever need help professionally, make sure you get Veronica on your side!

I last tried to speak to John on the phone on the Friday before he died. He held the phone to his ear and he only had enough energy to say 3 words. He said to me “God bless you.” Even in his darkest hour John was a believer and he used what little energy he had left to bless me. I think that tells you everything you need to know about John Raneri.

My life was greatly enriched by John’s presence in it and it is greatly diminished by his absence from it. Tonight we will all say a prayer for my fallen friend – the language will be different but the message will be much the same. My message will be one of thanks – thanks for letting me be part of the life of such a wonderful human being - even if only for 15 short years.

FAREWELL MY FRIEND – I SO HOPE WE MEET AGAIN SOME SUNNY DAY!

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