

# eJournal of Tax Research

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**JOHN RANERI**  
1957-2005



## 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