

Professor Wolfgang Gassner, 1944 - 2004

The Department of Austrian and International Tax Law of the Vienna University of Economics and Business Administration has suffered an immeasurable loss: Professor Wolfgang Gassner, who has built up this Department and has shaped its profile, passed away unexpectedly on October 2, 2004. We are still recovering from the shock, since the gap that Wolfgang Gassner's death has left is impossible to fill.

Wolfgang Gassner graduated from the University of Vienna law school where he acquired his academic title Dr. iuris and then wrote his thesis on the "interpretation and application of tax law". Afterwards, he went on to work as a tax practitioner, acquiring tax advisor and public accountant qualifications. He then joined a tax consulting firm of which he would later become the managing partner and which developed into one of the major Austrian players in the field, first within BDO and later through Deloitte. At the same time, he continued his academic career, writing a variety of publications in his field. At the university, he already began giving lectures on the tax law of Eastern European countries in the 70s. At first he rejected an invitation to occupy the newly created professor's chair for tax law at the University of Innsbruck. In 1981, however, he followed a call by the University of Economics and Business Administration in Vienna, where he introduced tax law into curriculum and research, taught a huge number of students and left his mark on a new generation of scientists. From the very beginning, the Department focused on the areas of business taxation and international taxation. He encouraged his associates to become primarily engaged in these areas he considered promising for the future.

Wolfgang Gassner was always aware that internationalisation is of significant importance for a small country like Austria. For this reason, he began establishing contacts abroad at a very early stage, regularly attending the IFA conferences for many years. More than 10 years ago, he became the head of the Austrian IFA branch. The membership of the Austria IFA group soon grew from 120 to 500 members, and is currently the eighth largest IFA branch in the world and one of the most active ones.

Wolfgang Gassner also supported and promoted the establishment of the EATLP from the very beginning. He attended almost all EATLP conferences and participated actively in the debates. Moreover, he won many personal friends both in the IFA and in EATLP.

Three years ago, Wolfgang Gassner stepped down as a partner of Deloitte. He very much appreciated the practical experience he had gathered from consulting clients and developing the company into one of the leading Austrian consulting firms. Yet it was always important for him to face up to new challenges again and again. Therefore, he once again focused on science, donating his salary as a full-time professor in order to give additional resources to the Department he was so keen on promoting. Although unpaid, he spent more time at the Department than my colleagues and I. It was during this time that he discovered his love for the island of Cyprus and contributed to preparing this island for accession to the EU. He developed a new tax law for Cyprus and even implemented it in a "one-man show" effort.

In recent years, he concentrated on the preparation of the IFA conference in Vienna that took place in early September 2004 and was considered a great success. He actively contributed to the scientific concept of the conference, and he kept permanent contact to the people in charge of the various seminars to ensure that all events would be prepared in the best possible manner. Apart from that, he concentrated his efforts particularly on the organisation of the

conference, and was extremely successful in his search for sponsors. He deserves all the credit for the success of the conference.

We at the Department have lost a friend, a teacher, and a colleague. His family that he loved very much and around which his life revolved despite all his other activities, has lost a husband and a father. We are still in grief over this loss. At the Department, we shall try to continue our work on the path that Wolfgang Gassner has shown us, making sure to maintain the international approach of the Department.

Michael Lang