

FOREWORD

*Zoë Prebble**

It has been a pleasure guest editing this special issue of the VUWLR celebrating John Prebble's 40 years with the Faculty of Law at Te Herenga Waka – Victoria University of Wellington. It feels particularly special as John is not only a respected colleague and mentor, but a family member. I am proud of the way this issue has come together – notably, during the first two years of an international pandemic. It is a mark of the tremendous esteem in which John is held in the academic community that so many of his colleagues have carved out the time to contribute to this special issue. A number of others not present in this issue were also keen to contribute, but unable to due to the special pressures of these last two years.

The overwhelming theme that has come through to me in working on this special issue has been the many ways in which John has contributed to legal academia, tax law development, faculty life, and legal education during his 40 years with the Faculty. Those themes shine through in the contributions from John's colleagues at the University, from academics from other New Zealand and international universities, and from members of the legal profession and judiciary.

John joined the Faculty of Law in Wellington in 1981. As an undergraduate, he studied at the University of Auckland. Following graduation, he practised in Auckland, before traveling abroad, completing a BCL at Oxford University and a JSD at Cornell University. He returned to New Zealand and began a faculty role teaching tax law at the University of Auckland in 1976. Tax law had not been John's focus during his graduate research. Initially, John began teaching taxation courses as something of a collegial contribution at the University of Auckland. However, he quickly took to it. I have often reflected that there is something particular about the mind of the true tax law specialist – one asks them what they enjoy most about tax law, and their eyes light up. I think that must definitely have been the case for John: a combination of fierce intelligence, precise attention to detail, and an outsider's perspective that allowed him to see aspects of tax law that struck him as strange made tax click quickly into place. In the decades since, that passion for the subject matter has fuelled an internationally renowned career in taxation research.

A particularly rich and novel research stream of John's has been exploring the ways in which analytic legal philosophy can help to understand the peculiarities of tax law. He has essentially

* Lecturer, Faculty of Law, Victoria University of Wellington | Te Herenga Waka, and Special Issue Guest Editor.

developed a new sub discipline: "Jurisprudential Perspectives on Taxation Law." His daughter Becky Prebble and I both studied philosophy as undergraduates and have both co-authored work with him on these themes early in our careers. John has folded this research stream into his teaching, compiling a set of materials from legal philosophers for a Master's course, and later founding Master's courses in Wellington, Melbourne and Sydney on this topic, as well as teaching doctoral and Master's courses at Vienna's Wirtschaftsuniversität Wien. Some of his current work applies Hans Kelson's pure theory of law to taxation issues.

Through my conversations with contributors and potential contributors to this special issue, I also learned of many other contributions John has made to the New Zealand and international tax landscape. As I approached taxation experts and practitioners in New Zealand, even those who were unable to contribute due to work commitments noted how most if not all members of their taxation teams had been taught by John at various times and regarded him very highly. For instance, Howard Davis, now the Inland Revenue's Director of Taxpayer Rulings, is a Victoria University of Wellington law graduate, and describes having taken John's elements of taxation course in about 1986. He speaks of John's lectures as a key catalyst behind his wish to pursue a career in tax law. When Howard took the course, John had recently written a book, *Advance Rulings on Tax Liability*.¹ At the time New Zealand had no binding rulings service and John's publication was one of the first (if not the first) proposal for its introduction. Indeed, Adrian Sawyer's contribution to this special issue² delves into John's guiding hand in the introduction of New Zealand's advanced binding rulings process.

John has also written on a wide range of taxation and other matters, such as General Anti-Avoidance rules (GAARs), prominent developments in New Zealand tax litigation and legislation, as well as on pedagogical questions, such as the usefulness of playing baroque music in the background during lectures and exams. He is prolific and creative in his research and has impressive download statistics on SSRN. Across the Commonwealth, he is one of only three legal academics specialising in taxation to have been made a Queen's Counsel (the others are in England and Canada).

Service within the university and beyond has also been another enduring theme in his professional life. Female colleagues have spoken warmly of the ways in which John has supported female academics both within the Faculty of Law, and other parts of the university. He also served a term as the Dean of Law before returning to full-time teaching and research. As a more recent addition to the faculty, I've found (unsurprisingly) that he is an incredible receptacle of institutional knowledge about the history and processes of the Faculty and University.

1 John Prebble *Advance Rulings on Tax Liability* (Institute of Policy Studies, Victoria University Press, Wellington, 1986).

2 See Adrian Sawyer "Professor John Prebble's Guiding Hand in New Zealand's Advance (Binding) Rulings Regime" (2021) 52 VUWLR 939.

He has also been President of both the Rotary Club of Wellington and the Wellington Club. Drawing on these connections, he established a partnership between the Rotary Club and the University's Workplace Communications for Skilled Migrants programme, founded and co-ordinated by his wife Nicky Riddiford, a senior teacher in the English Language Institute. This partnership continues today and allows the programme's participants to speak, and to practice their interview skills, with a range of New Zealander professionals.

In his teaching role, he's extremely well-liked by students, who appreciate not just his depth of thought and knowledge, but also his care in teaching, and the importance to him of fairness. In 2020, after a year of transitioning very quickly to remote teaching during COVID-19 lock downs, John received a "Student Shout Out" from the VUWSA, the University's Student Association. The Shout Outs were awarded to faculty from around the university who had gone above and beyond to help smooth the transition to online teaching and learning. John never does anything on a whim; there's always a carefully thought through and transparently communicated rationale behind his approaches to teaching and research. This is something that students can sniff out straight away, and deeply appreciate.

John has a great eye for talent and potential in students. I've spoken with a young Pasifika graduate who credits John Prebble for her participation in the honours programme – she had not been selected according the standard selection criteria, but when she performed exceptionally well in John's Elements of Taxation course, he thought, this is a student who should have the opportunity to do honours, and be encouraged to engage in research work. That intervention altered the path of her degree. Over the years, he has also employed a long line of very gifted research assistants, a number of whom he has also co-authored articles with. He doesn't just spot talent, he takes the time to support and help develop it.

Speaking personally, John is my uncle. He has been a generous supporter of mine as long as I can remember. Now, as a lecturer myself, I've had occasion to describe to students the times during my undergraduate studies when law school did not always feel like the best fit for me. At those low ebbs, when I wondered whether it was worth sticking it out, John offered me not just moral support and encouragement, but thoughtful and practical advice about what combination of courses might help to spark my interest and ensure that my last year of legal education fired me up. The advice wasn't empty: it helped me map out a year of research that I felt I could stick with, and even enjoy, and made a real difference in my trajectory. I completed my honours programme tired, but happy that I had stuck with it, and excited for what was next.

Not many people are lucky enough to have an Uncle John in their life, let alone in their law school journey. I'm grateful for the guidance and support he's given me, and it has been a real privilege now to overlap with him at the Faculty of Law as an academic. As John transitions to Emeritus status, he will continue to contribute to research, mentoring and teaching, though I hope he also gets the chance for well-earned breaks with his wife Nicky, children Becky, Antonia and Ben, and much-loved grandchildren Reggie, Roly, Freddie and Gus.

