

January 2000

Tribute : Abe Isaac Greenbaum and Australian Tax Teaching

Rick Krever

Follow this and additional works at: <http://epublications.bond.edu.au/rlj>

Recommended Citation

Krever, Rick (2000) "Tribute : Abe Isaac Greenbaum and Australian Tax Teaching," *Revenue Law Journal*: Vol. 10 : Iss. 1 , Article 1.
Available at: <http://epublications.bond.edu.au/rlj/vol10/iss1/1>

This Journal Article is brought to you by the Faculty of Law at ePublications@bond. It has been accepted for inclusion in Revenue Law Journal by an authorized administrator of ePublications@bond. For more information, please contact [Bond University's Repository Coordinator](#).

Tribute : Abe Isaac Greenbaum and Australian Tax Teaching

Abstract

[Extract] Perhaps the most striking aspect of Abe Greenbaum's contribution to tax teaching in Australia is its intensity. Abe was universally recognised by his colleagues as the most deserving person to receive the inaugural Australasian Tax Teachers' Association Medal when it was awarded to him in September 2000. His many books and articles, his presentations at numerous conferences, and his outstanding contributions to ATTA, initially as Treasurer and later as President, made him the obvious candidate for the award. Remarkably, all of this work for which he was recognised was accomplished in just over a decade, from mid-1989, when Abe began teaching tax law at Deakin University's Geelong campus, to mid-2000, when Abe was teaching in the ATAX program at the University of New South Wales.

Keywords

australian tax teaching, tribute, Abe Greenbaum

TRIBUTE

Abe Isaac Greenbaum and Australian Tax Teaching

Perhaps the most striking aspect of Abe Greenbaum's contribution to tax teaching in Australia is its intensity. Abe was universally recognised by his colleagues as the most deserving person to receive the inaugural Australasian Tax Teachers' Association Medal when it was awarded to him in September 2000. His many books and articles, his presentations at numerous conferences, and his outstanding contributions to ATTA, initially as Treasurer and later as President, made him the obvious candidate for the award. Remarkably, all of this work for which he was recognised was accomplished in just over a decade, from mid-1989, when Abe began teaching tax law at Deakin University's Geelong campus, to mid-2000, when Abe was teaching in the ATAX program at the University of New South Wales.

Abe's teaching career began when he moved to Australia in 1989, a self-styled "weather refugee" from Toronto, Canada. He had no prior exposure to Australian tax law but, within days of his arrival, he found himself in front of the income tax class in Deakin's commerce department. What he did have was an especially sharp mind and an equally sharp wit, an insatiable appetite for new learning and challenge, and a string of academic achievements equalled by few. A BA from the University of Toronto and an LLB from Osgoode Hall Law School had been followed by a Master of Labor Law from New York University, the Bar Admission Course of the Law Society of Upper Canada, and a second Masters degree from New York University.

In retrospect, given his abilities, work ethic and dedication to tax teaching, the publication in 1991 of his first book, a study guide and casebook, was simply par for the course with Abe. It is unlikely that many of his Australian tax teacher colleagues in 1991 realised Abe had been teaching the subject for less than a year and a half when he penned that first book. Abe was an obvious choice for co-author of Butterworth's Blackletter Law series volume on income tax published later that year, and his 1994 casebook set new standards for tax teaching texts for Australian commerce students.

Abe's teaching career commenced at the beginning of a new era of Australian tertiary education. Over the course of the past decade, Australian universities have faced unprecedented fiscal pressures. The institutional reaction has been to raise teaching hours and class sizes, while administrative and other resources have been dramatically cut back. At the same time, the "publish or perish" rule was applied with new vigour. While tax teachers faced increased teaching and research and new administrative responsibilities, their remuneration continued to decline relative to that of their private sector counterparts. The perhaps logical response of many, if not most, tax teachers was to reduce their commitments to their academic institutions and supplement their incomes through part-time practice or consulting. Abe's response was just the opposite - faced with new pressures and burdens, he devoted increased energy to his teaching responsibilities and to assisting his colleagues.

The first concrete manifestation of Abe's commitment to tax teaching in Australia was his organisation of the 3rd Australasian Tax Teachers' Association Conference, held at Deakin University in 1992. There was evidence to be found of Abe's meticulous eye for detail and his quest for the highest quality experience for participants in every aspect of the conference. His move to the ATAX program at the University of New South Wales later that year put Abe in a position to serve on the conference committee for the 5th ATTA conference at UNSW in 1994 and as co-organiser for the 9th ATTA conference at the University of Sydney in 1998. Later that year, he acted as a member of the organising committee for the ATAX-sponsored Australasian Tax Administration Conference.

Abe's conference roles were not limited to Australian conferences. On several occasions he helped hold his adopted Australian flag at key international seminars and conferences including International Fiscal Association, Canadian Tax Foundation, American Bar Association and Harvard University conferences.

Many of the ATTA conferences and numerous other Australian academic and professional tax conferences over the past decade have featured foreign tax scholars. Dozens of these persons over the past decade have enjoyed the benefit of Abe's generosity and hospitality, at the least by way of dinner at his house and often by accommodation there as well. Often, this generosity extended beyond international conference participants to visiting tax officials from countries such as China and Vietnam. On one occasion, now famous in the tax academic folklore, Abe obtained from his spouse, Pearl Rozenberg, permission to invite the leaders of a large delegation from the Chinese State Administration of Taxation for dinner. An hour later Abe showed up with the entire delegation of more than 25 officials. Pearl didn't blink an eyelid and immediately set down to help prepare a meal for all the guests. The incident was typical of both Abe and Pearl - indeed, no account of Abe's role in Australian tax teaching would be complete without mention of Pearl - Abe's best friend and wife - and the selfless two-way flow of support between Pearl and Abe in their related academic interests as well as in the raising of their four daughters, Sarah, Adela, Miriam and Deborah.

While Abe considered himself a tax teacher, on a number of occasions, when other teachers were on sabbatical or otherwise away, Abe was asked to step in and teach non-tax courses including property law, commercial law, public and administrative law. But tax was his first love and he covered the field in tax courses, teaching general income tax courses and specialised courses on tax policy, tax decision making, and tax administration at Australian universities, not to mention a course in tax administration at Harvard University's international tax program, where he was a visiting scholar for a year. He also contributed to the Harvard value added tax course when he returned to that institution as a shorter-term visitor a few years later and subsequently gave lectures at the City University of Hong Kong as a visiting scholar in early 2000.

Although his tax tastes remained catholic over the years, increasingly Abe focused on tax administration as his main area of research interest, publishing articles, book chapters and legal encyclopedia subtitles on this topic and presenting papers on aspects of tax administration to several conferences, as well as participating as a guest lecturer in graduate courses on the subject in Europe and North America. This specialised research culminated in the awarding of a PhD from the prestigious Osgoode Hall Law School for his thesis on tax administration.

In late 1999, Abe was diagnosed with terminal cancer. He responded in typical Abe fashion, assuming new writing and research responsibilities and travelling to deliver more conference papers. And, throughout it all, he continued his strong commitment to tax teaching. Perhaps nothing epitomises that commitment better than his flight directly from an intense radiotherapy session in a Sydney hospital to the 2000 ATTA conference in Melbourne to chair the ATTA general meeting. A few weeks ago I visited him in the hospital, arriving, coincidentally, shortly after a telephone had been installed in his room. Abe's first act after greeting me was to call the university to inform his department of the number for the direct line to his hospital room in case students were trying to get in touch with him.

The story of Abe Greenbaum's tax teaching career in Australia is a story of incredible dedication and genuinely altruistic devotion to his students, his research and his colleagues. It will long serve as a model for tax teaching, a worthy legacy for a man whose contributions have helped so many.

Rick Krever
Melbourne, December 2000