

## **Emeritus Professor Ross Waite Parsons**

The degree of Doctor of Laws (honoris causa) was conferred upon Emeritus Professor Ross Parsons at the ceremony held on 12 October 1999 at the Law School.

Sadly Professor Parsons died one month after the conferral ceremony, at the age of 78.



Professor Parsons, *photo, courtesy Faculty of Law.*



Professor Ross Parsons receiving an Honorary Doctorate of Laws from Chancellor Emeritus Professor Dame Leonie Kramer and Dean



Back row (left to right): Robert Allerdice, Ron Bowra, Brian Norice, Richard Vann, Tony Slater, Jim Momsen; Front row (left to right): Kevin Burges, Professor Parsons and Tom Magney, in front of the painting of the Hon Sir Anthony Mason which hangs in the Minter Ellison Rooms, *photo, courtesy Faculty of Law.*

## Citation

Chancellor

I have the honour to present Emeritus Professor Ross Waite Parsons for admission to the degree of Doctor of Laws (honoris causa).

Professor Parsons was educated at Wollongong High School and the University of Sydney where he graduated in Arts (1941, majoring in philosophy) and Law (1944), with first class honours and the university medal. After a brief period of articles and military service (including as a magistrate in Bomeo), he decided on an academic career - in those days a very rare career as Law Schools had only a small handful of full-time teachers. Starting at the University of Tasmania, he moved to the University of Western Australia where he rose to the rank of Reader for his work in torts and legal philosophy.

Professor Parsons came back to the University of Sydney as Associate Professor of Commercial Law in 1957, rising to full Professor in 1961. He maintained his interest in the philosophy of Law as well as its technical content. He turned the subject of taxation law from a practical one with little intellectual interest into a major scholarly endeavour raising fundamental issues of social and legal policy.

Two of his major achievements for the Law School were the foundation of the Committee for Postgraduate Studies (which was the beginning of continuing legal education in this city) and the creation of the Master of Laws by coursework. Both were significant educational initiatives which brought other important benefits. The Law School has substantial resources from the former which fund postgraduate scholarships and a visitors program for the Faculty, both named in honour of Professor Parsons. The postgraduate model he established has been copied throughout Australia, but Sydney has maintained its leadership in this field and now derives a significant part of its revenue from this source.

In the public arena, Professor Parsons' major contribution to Australia in tax policy came with his membership of the Taxation Review Committee 1972-1975 set up by the Commonwealth Government. It set the tax agenda in Australia until the present day. It is well known that Professor Parsons was the intellectual driver of the Committee. For this work, he was awarded the Silver Jubilee Medal in 1977.

The crowning achievement of his academic career was the publication in 1985 of *Income Taxation in Australia: Principles of Income, Deductibility and Tax Accounting*, a 900 page magnum opus on income tax, which is regularly quoted in major tax judgments to this day. For this treatise he received the Sir Hermann

Black Memorial Medal from the Australian Tax Research Foundation.

Professor Parsons was a Fulbright Fellow at New York University in 1961 and visiting professor at Queen Mary College in 1978. He became closely associated with Professors Stanley Surrey of Harvard Law School and Ash Wheatcroft of the University of London. Together they organised and gave learned papers at conferences in the four corners of the world. Each is regarded as the progenitor of modern legal scholarship in taxation in his country and together their contribution is without bounds.

In addition to all these achievements, Professor Parsons is honoured for his teaching which always combined doctrinal and policy insights, and for his wisdom in fostering many an illustrious career leading to the highest offices in the land. A festschrift published on Professor Parsons' retirement in 1986 contained generous tributes to these qualities from Sir Laurence Street, Chief Justice of NSW, and Chancellor Sir Hermann Black.

Chancellor, I have great pleasure in presenting Professor Ross Parsons for admission to the degree of Doctor of Laws (honoris causa).