

# International

## Frans Vanistendael: A Model Tax Academic from Europe for the World

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**In this memorial editorial, Pasquale Pistone honours the memory and legacy of Professor Frans Vanistendael, a leading figure and eminent scholar in the international tax world.**

Frans Vanistendael has passed away. The European tax law community, in particular, is devastated by this sudden departure of one of its most eminent academics. However, Frans' academic contribution and legacy will long outlive his presence on this planet.

Frans was well recognized as the face of European tax law in global academia and was respected by and included with the most authoritative tax law scholars globally.

His exceptional scientific rigour was characterized by an incredibly prolific production over the past decades of top-notch, and often visionary, publications, setting the standard for the current and future generations of tax law academics in Europe and the world. His final IBFD publication appears in this special issue of the *Bulletin for International Taxation* (now in its 75th year), rendering this journal, of all the IBFD journals to which he contributed, the most appropriate in which to place this memorial editorial.

His generosity towards numerous younger scholars has allowed many of us to grow scientifically, backed up by his solid technical support and visions for the future. My first long talk with him was in the early 1990s, at one of the first editions of the Wintercourse (to whose foundation he had contributed with Peter Essers, Cyrille David, Albert Rädler, David Williams, and a few others) in Jouy-en-Josas. It was about European tax law and tax avoidance. I still clearly remember that talk some thirty years later. At that moment, I could not imagine how lucky I would have been to interact with him so closely and for so long. This privilege of engaging with him over a long period deepens the loss from both a personal and an academic perspective. I therefore share the pain of this loss with his numerous academic pupils, all of whom no doubt developed even closer bonds.

His support to the academic growth of his colleagues was open-ended and enduring. It would hardly be possible to count how many of us have had the opportunity to work with Frans and learn from him. He brought us together in numerous working groups throughout several decades (most recently on the shared sovereignty of the European Union in tax matters, under the auspices of EATLP) and facilitated high-quality work and added significant gravitas and concrete support to numerous projects, such as the Group for Research on European International Taxation (GREIT).

His core mission in life was to explain the consistency with and the legal challenges to European tax integration. For decades, he did that for all of his students, be it at his home university, KU Leuven, or at his numerous other "home universities" in Europe (such as Bergamo, Budapest, Lisbon, Lodz or Moscow, to mention only some of them). This legacy is captured in the inspiration he provided to many to pursue this topic further and in his own library of publications, including his final contribution to this journal titled "An EU Corporate Income Tax Filling the Hole in the EU Budget: An End to Tax Competition and 'Tax Abuse'"<sup>[1]</sup>

His unparalleled ability to pioneer and master the scientific development of European tax law allowed him to navigate the interpretative mazes of the interaction of supranational law with national law from domestic and treaty sources.

His unsurpassed knowledge of the foundations and principles of European Union law made the difference when addressing the most intricate tax technicalities, as compared to all other authors.

Frans not only contributed to scientific knowledge and progress with his own writing, but also by setting the ideal conditions for the others to do so. After becoming the IBFD Academic Chairman, Frans consolidated the IBFD Doctoral Series and started

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1. F. Vanistendael, *An EU Corporate Income Tax Filling the Hole in the EU Budget: An End to Tax Competition and "Tax Abuse"?*, 75 Bull. Intl. Taxn. 11/12 (2021), Journal Articles & Opinion Pieces IBFD.

two important projects for disseminating the knowledge of tax law across the globe. First, he established a new top-notch interdisciplinary journal, the *World Tax Journal*, hosting in-depth articles from tax lawyers and economists. Second, together with Richard Vann, he created the Global Tax Treaty Commentaries, through which he intended to bring together the global international tax community to work on legal interpretation of model tax conventions and bilateral tax treaties from across the world. Both of these are enormous contributions to the global tax community and a further legacy left for future generations.

Frans “retired” several times from academia, first when becoming emeritus at KU Leuven, second when passing the IBFD Academic Chair baton to me, and had anticipated a final retirement when he would turn 80 next year. His beloved spouse Rosa may have never genuinely believed him when Frans said he would stop studying, writing or reviewing scientific contributions of others, but always smiled knowingly when he said he would. Frans’ fate was in fact to continue devoting his energy to the scientific progress of tax law until the last day of his life.

All this made Frans a model of dedication and consistency with what he believed in. In short, it made him a model tax academic from Europe for the world. Isaac Newton’s famous line about “standing on the shoulders of giants” comes to mind. Frans was – and remains – one of those giants, namely one with a genuine passion for the construction of European tax law and integration.