



Matti Myrsky

* 18/5/1953 † 29/9/2016

MATTI MYRSKY, professor of taxation law at the University of Eastern Finland and a member of the Finnish Academy of Science and Letters, died on 29th September 2016 after a serious illness. He was born on 18th May 1953. His career, both legal and academic, was exceptionally diverse and productive, and he acquired a wealth of experience both in legal practice and in research work at three universities. This experience was reflected in his choice of topics for his academic work and the questions that he set out to answer. Finnish research into taxation law has benefited greatly, especially from the experience which he gained while working at the Supreme Administrative Court.

Matti Myrsky matriculated from a boys' school, the Helsinki Normal Lyceum, in 1972 and chose to study law. Having graduated with his first degree in law at a rapid pace, in 1975, he transferred to business studies and took a bachelor's degree in economics in 1978. This combination of two degrees stood him in good stead for post-graduate studies in taxation law, in which he gained a licentiate in law in 1984 and a doctorate in 1988 with a thesis on double taxation of limited companies and their shareholders. He

had already gained his Master of Laws qualification in 1979.

Matti Myrsky began his legal career working in a solicitors' office, from which he moved upon completing his barrister's training to the position of a senior secretary to the Supreme Administrative Court. It was in 1983 that he became a full-time university staff member by taking up the position of acting associate professor of financial law at the University College of Vaasa. He was subsequently appointed associate professor of financial law at the University of Turku in 1991 and professor of taxation law at the University of Joensuu (now the University of Eastern Finland) in 1998, a position which he held until his death. He was elected a member of the Finnish Academy of Science and Letters in 2015.

Myrsky was one of the most productive of Finland's legal researchers, so that the list of his publications in the commemorative volume for his 60th birthday ran into 18 tightly printed pages. The field in which he worked is somewhat unusual in that the law governing taxation cannot by any means be regarded as static, since the taxation laws are constantly changing, which means that the holder of the chair

in this subject is responsible for ensuring that both the teaching materials and the knowledge upon which the department's research is based remain up to date. With his practical experience and broad education, Matti Myrsky was extremely well equipped to do this successfully.

Matti Myrsky published something every year and his works covered a wide range of topics even for that field of study. They included monographs, textbooks and papers in journals and dealt with topics such as business taxation, international taxation, the taxation of charitable organizations, methods of taxation and precedents established by the administrative courts. These examples suffice to show that he mastered both of the major fields of financial law, i.e. administrative law and taxation law, and had extremely broad research interests in taxation law.

Matti Myrsky's publications demonstrate a convincing knowledge of the subject matter discussed and show that he was capable of moving without difficulty between issues of taxation theory and the details of particular court cases, for instance. He also opened up new paths by writing about the political processes lying behind taxation decisions, e.g. how they are discussed in Parliament. The essence of his work, however, lay in the systematization and interpretation of the regulations applying in the field of financial law. In fulfilling this traditional task of jurisprudence Myrsky did not neglect any aspect of income tax or taxation procedures. There were nevertheless certain themes such as the taxation of charities or the taxability of educational expenditure which recurred in his deliberations, from which one might deduce the causes that most interested him.

The breadth of Myrsky's interests and the diligence with which he pursued them also gained expression in the fact that he did not underestimate small-scale exercises in writing. One important measure of the changing trends in our judicial culture is often said to be the extent of the discussion aroused by new research findings and recent court cases. It may be that our academic system does not reward those who take part in such discussions as much as it should, but at least book reviews and comments on court proceedings are most welcome for those administering the law. Myrsky did not shun this field of activity but wrote numerous skilful book reviews and provided comments on cases that fell into his field of interest.

Matti Myrsky also actively followed the literature concerned with legal theory and economic and taxation policy discussions taking place within society at large. One fundamental question for anybody seriously engaged in legal research is how the academic community can ensure that the opinions presented in its research concur with the current notion of justice. This may seem a trivial matter to the layman, but it is an essential prerequisite for legal research. Myrsky dealt with this question perhaps most clearly in his studies of the significance of precedents in matters of taxation, in which he set out his own understanding of the source doctrines for taxation law.

Taxation law is exceptional as far as the study of law is concerned in that it is closely connected to the exercise of power within society, so that the tax regulations gain their content and tend to change at rapid intervals depending on the political will of those in power and the state of the national economy. Myrsky was

always sharp in monitoring these external factors and discussed them in his general account of the legislation governing the national economy published in 1999 and two syntheses produced towards the end of his career dealing with Finnish taxation policy, in 2013, and Finnish financial law, together with Niko Svensk and Tomi Vuutilainen in 2014.

The extent and diversity of his publications may very well be attributed to the working habits that he had adopted and remained faithful to throughout his career. He would write his papers at home or at his leisure-time cottage, for then he would be able to choose the best moments in the day for writing undisturbed. On two occasions he was able to take a break from teaching and administrative duties by virtue of grants from the Academy of Finland, and the results were plain to see. The teaching and administration that belonged to his university work was done in the department, however, and this was preferably accompanied by inspiring conversations over coffee. He would travel to Helsinki only to exchange ideas with people whose opinions he particularly wanted to hear.

I had the honour of belonging to Matti's circle of friends, and could appreciate that he had a wide range of interests outside his work, as one would expect for a well-educated person. Everyone who visited his mill property in Hankasalmi would be astounded at the size and breadth of his

library, and music in various forms was an important source of recreation for him. Sometimes visitors were even treated to a musical quiz in which he would play tunes, mostly hymns or songs from the provinces of Finland, and the guests would have to try to recognise them.

The most important source of support for Matti in his life was his family. His love for Satu that was kindled in his school-days lasted to the end of his life, a relationship of a length and constancy that is a rarity in my generation. The part that he played in the upbringing of three children educated him in all respects, as he would put it. Finally, the beautiful mill at Hankasalmi that he had known as a child was the place where he preferred to spend time with his family and to which he would invite his friends.

There was admittedly a certain ulterior motive behind his hospitality and good company, in that he would readily lure his friends into more serious conversation about society or life in general. I was often involved in groups of friends visiting Hankasalmi discussing such things as the country's economy, the state of the university, the reasons for wars, the nature of music, the experience of shame, the importance of a relationship with one's father, the value of a marital relationship and the continuum of the generations, to mention just a few examples. In some we may have reached a solution of sorts, but there were others that remained unresolved.

*Obituary by
Juha Häyhä*