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Boston College Law School

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Hugh Ault Honorary Degree Awarded in Belgium

6/12/03—Boston College Law School is pleased to announce that Professor Hugh Ault received an honorary degree Doctor Honoris Causa from Katholieke Universiteit Lueven in Belgium, the oldest Catholic University in the world. The degree, awarded at a May 16th ceremony attended by over 100 people in Leuven, was given in recognition of Professor Ault's outstanding academic contributions to the field of tax law, and in particular international and comparative tax law.

"Hugh Ault has long been a leader in the world of international tax law," said BC Law Dean John H. Garvey. "His contributions to the field are truly groundbreaking, and he has taught his craft to generations of BC Law students with great skill and patience. We are delighted to be able to claim him as part of our faculty."

A member of the BC Law faculty for over 30 years, Ault has written a number of important articles and books on international and comparative tax law, including his most recent work *Comparative Income Taxation: A Structured Analysis* (The Hague, Kluwer Law International, 1997) He continues to keep a high profile through his writings, his work as a senior policy advisor to the Organization for Economic Cooperation and Development (OECD) in Paris, and through visiting faculty positions at number of foreign universities.

"Professor Ault will be remembered for his worldwide teaching activities, his excellent model text and casebooks for students and for his work on international tax policy with the OECD. All this will prove to be a lasting contribution to the progress of the study and teaching of taxation and to progress in the canons of tax policy," said Dean Frans Vanisstendal of the Law Faculty at Katholieke Universiteit Lueven, as part of his remarks at the ceremony. "As a teacher, a scientist and a policy advisor he has been practicing the prescript which Spinoza wrote in his *Tractus Politicus*: 'Humanas actiones non ridere, non lugere, neque detestari, sed intellegere' Human activity is not to be derided, neither deplored, nor despised but should be the object of understanding."

Ault was a Fulbright Exchange Professor at the University of Stockholm, where he received an honorary Juris Doctor degree in 1994. He most recently served as distinguished visiting professor at Gakushuin University in Tokyo, Japan. At Boston College, he teaches courses in business and international taxation as well as tax policy.

The Katholieke Universiteit Leuven was founded in 1425 by Pope Martin V. It is not only the oldest Catholic University still in existence, but also the oldest university in the Low Countries. And it has been home to a long line of distinguished academics. Mathematician Gemma Frisius taught there, as did cartographer Gerard Mercator, and the father of modern anatomy Andreas Vesalius. J. Donald Monan, S.J., the former Boston College President, also studied there for a time. In 1968, the University split into two new universities. The French-speaking Universite Catholique de Louvain moved to Louvain-la-Neuve in Wallonia, Belgium, while the Dutch-speaking Katholieke Universiteit Leuven remained in Leuven.

At the May 16th ceremony, Ault gave a lecture to the Katholieke Universiteit faculty titled "Taxation in the Global Economy: Race to the Top or Race to the Bottom?"

