

Homage to Manuel Pires (in Memoriam)

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I first met Manuel Pires (PHD) when in 1978, I entered the third year of my Graduation in Law. Professor Pires had assumed lecturing of Direito Fiscal at the Law Faculty of the Classical University of Lisbon.

Professor Pires was known as being very meticulous and exigent and would make his examinations starting from the juridical nature of taxes — discussing Antonio Berliri and A.D. Giannini thesis — to the applicable tax rate to an interest payment in the Portuguese Tax Legislation. The answer to this last question should be given without consulting the Tax Code, being considered as a lack of diligence not knowing it by heart. Life was not easy in Professor Pires Classes.

He had sense of humor. I clearly remember one class where he would compare Taxes to Culinary and would describe the Tax themes qualifying them as the «caviar» themes to the «bread and butter» themes.

Professor Pires graduated in Lisbon Faculty of Law (UL) with Distinction and integrated the Center for Fiscal Studies (CEF – Centro de Estudos Fiscais) where he was a Senior Researcher by the time He started lecturing in The University.

He had a PHD degree in Tax law by the University of Lisbon.

Both occupations were kept until he achieved the legal age where he could no longer stay in the Public Service (70th anniversary).

He specialized himself in International Fiscal Law in the theme of Double Taxation Treaties. He was one of the prominent Representatives of the Portuguese Republic in the negotiations of DTA's and a relevant and known figure in OECD Paris premises.

Professor Pires integrated later The Law Faculty of the Lusíada University of Lisbon where he was the Cathedricum and Principal Lecturer of the Fiscal themes and Classes and worked there almost until his death.

He leaves a prominent figure in Portuguese and European Tax Law: His daughter Professor Rita Calçada Pires, Associate Professor at the Law School of Nova University of Lisbon.

He died on the 6 of December of 2021 in Lisbon from natural causes.

His work and books will perpetuate him. May He be in Peace.

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