Obituary: Ralph Ray CTA (Fellow)

Briefings

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Ralph Ray, a leading authority on personal taxation and inheritance tax, had a distinguished legal career spanning more than five decades.

Ralph was born in Berlin on
20 October 1930 and came to the UK in 1938, aged eight, fleeing Nazi Germany. His father, Hans, was killed in the Holocaust.

Educated at St Paul’s School in London, where he gained a scholarship, Ralph went on to study at the London School of Economics. He undertook National Service in the army from 1952 to 1953, attaining the rank of Second Lieutenant.

Ralph dedicated his professional life to the law and became a highly respected solicitor. He worked at Theodore Goddard and, for more than 35 years, at Wedlake Saint, becoming senior partner in 1990. He subsequently worked as a consultant for a further 11 years for Shoosmiths and Wilsons, before retiring at 76.

Ralph was a specialist in personal taxation and, in particular, inheritance tax, and was a giant in his field. He lectured across the country, delivering as many as 40 lectures a year. He also wrote several books on personal and inheritance tax, including the leading guide for inheritance tax lawyers that still bears his name, *Ray and McLaughlin's Practical Inheritance Tax Planning*.

He was a founding member of the Society of Trust and Estate Practitioners (STEP) and served on the CIOT Council for 15 years.

Outside his professional life, Ralph enjoyed many hobbies and pastimes, including theatre, painting, travel, motorbikes, walking and stick whittling.

Ralph had five children: Paul, Simon, Emma and twins Henry and Oliver. His eldest son, Paul, is also a lawyer. Ralph also had two stepchildren, Gillian and Roger, and two step-grandchildren. In 2010, Ralph moved to Lichfield to be near Paul and his family. He grew to love the city and died peacefully on 8 June in a care home nearby, aged 95.