

Prof. Cynthia Coleman, *Recollections of Justice Hill, Patron of ATTA* ATTA Conference

Graham Hill and Atta—a personal memoir.

When Graham died unexpectedly it was a great shock to everyone and there was a widespread sense of personal loss in the Atta community. People phoned each other to share their grief. It was quite similar to the sense of personal loss many people world wide felt on the death of Princess Diana. I found that ironical because those of you who were there may remember that when I asked Graham would he be prepared to become Atta's patron., I put it on the basis that because Princess Diana was unavailable, he was the next obvious choice. That was 20 January 1997 at the ninth Atta conference held in Auckland. Graham was the after dinner speaker—his topic was Reflections on Becoming a Judge, and I asked him when I gave the vote of thanks.

As you know, Graham was a wonderful patron who was always generous with his time and intellectual support. These qualities were evident when I first met him in 1980, when together with my husband Richard, we did his legendary Stamp Duties LLM course. At that time he was the author of the Law Book Company's Stamp Duties service, which had just been converted from a book to a loose leaf service and he had recently gone to the bar. The course dealt with Stamp Duties, Sales Tax and Land Tax. Graham shared his current case issues with the class. Was the Nimrod Theatre a manufactured because part of their activity involved building sets? He was doing a complicated trust issue pro bono for his friend David Raphael—it was subsequently reported as DKLK.

The LLM was notorious for its drop out rate because it was only undertaken by busy practitioners. There were no international full fee paying students. Fifty-five used to attend the first lecture and about four to eight student used to sit the three hour exam held in the first week on January the following year. Graham was aware of this so he always scheduled the annual dinner with the Commissioner of Stamp Duties early in the course to give the largest number of students the opportunity to meet the current Commissioner.

Graham was always busy. It's my theory that most people who overwork have some minor method of support—common ones are alcohol, food and nicotine. Graham never entirely managed to give up smoking. In the eighties he wore a then fashionable gold slave bracelet, and I was slightly aghast one night to observe him have a very discreet puff of his ventolin and then immediately light up. At Auckland last year even though he'd become a keen hiker Graham was still smoking occasionally occasionally. It is incidents like this that remind you no one is a machine.

In terms of his commitment to tax Graham often appeared to be a machine. Once when we were chatting about the Tax Institute he mentioned that the year he was president he did not spend a single weekend at home. He has attended every state convention/intensive or important event Australia wide. That was typical of his dedication. When he first went to the bench he told me he had more free time than he had expected. Time to rediscover old friends, and by working only half a day on weekends at that stage he could easily remain up to date with his judgments.

At the memorial service Chief Justice Black listed his many contributions to the work of the Federal Court. We all knew of his involvement in judicial education, but not necessarily the fact that he had chaired the IT committee so successfully for over fourteen years.

Graham was always proud to be Atta's patron and listed it whenever his achievements were mentioned. It was on the list when Sydney University gave him an honorary LLD in 2002. At the ceremony he gave a speech about the need for refugees who needed legal support to be able to gain access to the Court system. It was an issue he had cared about for many years.

Graham was not a saint. He never wanted to be called the "oldest tax teacher in Australia" but preferred the term "longest serving." He had taught his Stamp Duties course every Tuesday night for virtually forty years. At the dinner held subsequently after he received his doctorate Richard Vann said that his publication output exceeded that of most full time academics.

His interest in teaching was reflected in his judgments. Whenever he could make a contribution in a difficult area he did. *Davis's* case was his first judgment and he stated obiter that when calculating trust income the proportionate view was preferable to the quantum one.

He was strong on the importance of fundamental tax principles and reminded us at Atta conferences not to fret about the fact there was no time to teach everything, but to ensure that students learnt the basics. One of his last judgments contained an analysis of how to interpret the GST legislation. An issue he had been teaching in a Sydney LLM course and which he had been presenting a paper on at a conference held in Sydney nineteen days before he died.

He did enjoy being acknowledged as a leading tax thinker. He as always quietly annoyed that his quote about s 160M(6) in *Cooling* was repeated by McHugh J in *Hepples* and it was McHugh not him who got the credit for it.

"it is drafted with such obscurity that even those used to interpreting the utterances of the Delphic oracle might falter in seeking to elicit a sensible meaning from its terms."

One of Atta's great strengths is its friendliness to all members. Graham was very much part of that scene and talked to everyone. One delightful memory which Michael Dirkis and I share was the Canberra conference. After dinner a couple of new members were chatting to Graham about his latest cases and feeling very free to disagree with his findings. Graham was charming and totally maintained his sense of humour. When asked about *Mansfield's* case he simply said "when she sashayed into court wearing high heels and very short, very tight skirt something told me she was bound to win.

Graham always stressed the importance of the role of the ATO and kept statistics of his judgments to demonstrate he had an even handed approach. Atta has always benefited

from its ATO contacts. From the outset senior people have attended the conference : Brian Nolan was a great supporter and Michael D'Ascenzo is continuing the tradition.

When Graham died we all worried he was alone. Many of us remarked, not just with the benefit of hindsight that we felt he had not looked as well as usual at that GST interpretation conference on 5 th August. We worried we'd only seen him when work issues were involved even though there was also strong friendship. His best friend from university said at the memorial service they'd been trying to get together for months. It was mainly in later years he'd had more time for his family and he'd enjoyed his granddaughter who lives in Bowral. He'd also enjoyed trips to Adelaide visiting his long standing friend Faith and drinking the local shiraz. He was less alone than perhaps appeared to us because he was very private about his personal life.

The saddest thing at the service was when his daughter's address started with the words "I always planned on giving this speech at dad's retirement." People are irreplaceable to those who love them. Someone will always do the work, even if not as effectively. On the day he died the Federal Court website simply listed him as a "former judge". His intellectual legacy will endure and his personal qualities will always be remembered by all of us who share his passion for tax.

Cynthia Coleman