

# **Tribute to the Late Hon. Justice Graham Hill**

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2. The Hon. Justice Graham Hill's contributions to Atax 's GST & indirect tax workshops.

### ***Selected Papers Presented by the Hon. Justice Graham Hill:***

3. 2005, 'Enterprising Activities: An Analysis of some Aspects of MT 2004/D3', paper presented at the 17<sup>th</sup> Annual GST & Indirect Tax Weekend Workshop.
4. 2004, 'Scheme New Zealand or an Example of the Operation of Div 165', paper presented at the 16<sup>th</sup> Annual GST & Indirect Tax Weekend Workshop.
5. 2003, 'Some Thoughts on the Principle Applicable to the Interpretation of the GST', paper presented at the 15<sup>th</sup> Annual GST & Indirect Tax Weekend Workshop.
6. 2002, 'Creation of Rights: Dividends and Trust Distribution', paper presented at the 14<sup>th</sup> Annual GST & Indirect Tax Weekend Workshop.
7. 2000, 'International Issues', paper presented at the GST 2000 Australian Law and European Experience Conference.
8. 1999, 'GST Anti-Avoidance – Division 165', paper presented at the 11<sup>th</sup> Annual GST & Indirect Tax Weekend Workshop.

## ***Introduction***

The late Justice Graham Hill participated in the Atax GST & Indirect Tax Weekend Workshop (originally the Sales Tax Weekend Workshop) from the beginning. He did not present a paper at every event although he participated in the majority of them in one form or another. (Refer Item 2 attached, List of Contributions). In addition to presenting papers, chairing sessions and acting on discussion panels, Graham was genuinely interested in hearing the views of those from all walks of the tax profession and discussing alternative views with them. He made an effort to talk to us all and to make himself available to those who wanted to talk to him.

Joining us here at the Atax Weekend Workshop was of course only a small part of the many Atax activities that Graham was involved in over the years. He also joined Atax academics at the 'GST 2000 Australian Law and European Experience Conference' in Potsdam in January 2000. And beyond GST and indirect tax, Graham worked with Atax on many projects. However, to mark and perpetuate the contribution of the late Justice Graham Hill to this particular Atax event, we have produced this CD - both a memento of and a tribute to his contribution to Atax's GST & Indirect Tax Workshops. It includes a compilation of the papers he wrote over the years for the workshops and a list of other contributions he made predominantly to sales tax and goods and services tax, through our workshops.

In Graham's passing we have suffered a great loss on so many levels. To the tax community he was a Federal Court judge, an academic, a mentor (for example in tax discussion groups) and generally a great mind. Of course even just on a professional level he was much more than that. He was a great colleague and friend to many. So we take this opportunity, as we gather for the first time at the Atax GST & Indirect Tax Weekend Workshop without Graham, to celebrate one small aspect of his life that directly impacted on us. In particular, Atax wishes to acknowledge Graham's tremendous support and involvement in its pursuit of excellence in tax education, training and progressional development. We hope that you join in our appreciation for Graham's contribution in reading these papers.

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