

Justice Graham Hill

I am honoured to have been asked to say a little about Justice Hill's contribution to the Sydney Law School and Revenue Law and to give you some sense of Professor Lee Burn's outstanding contribution to taxation law, research and teaching.

Graham Hill is a man whom I would like to have known. He was a 'man for all seasons' in the sense that he was a first class scholar, practising solicitor, barrister and, finally, judge of the Federal Court of Australia.

Throughout his career he maintained a long association with the Faculty of Law of the University of Sydney and was the longest serving lecturer in the Faculty, teaching part-time from 1967 to 2005. Testimony to his dedication to law teaching is that he taught for nearly 40 years on every Tuesday evening during term time, lecturing generations of students in taxation. He also lectured in stamp, death, estate and gift duties, sales tax and GST. Justice Hill became the Challis Lecturer in Taxation, one of the most highly regarded positions at the University.

Justice Hill was a patron of the Australasian Tax Teachers Association and gave lectures to the Taxation Institute of Australia, Law Council of Australia, Law Society and Bar Association of NSW, the International Fiscal Association and the Australian Tax Research Foundation. He was also the author of the standard text on New South Wales Stamp Duties and wrote many scholarly papers and journal articles.

Recognition of his contribution to Revenue Law was made by the University of Sydney when the degree of Doctor of Laws (Honoris Causa) was conferred upon him in 2002.

Professor Lee Burns

As the very recently appointed Dean of the Sydney Law School I am delighted that Professor Lee Burns, one of our senior academics of the faculty, has been awarded this highly regarded prize in Revenue Law. Lee is a most exciting young scholar in tax law, who has an international approach to the subject that is not frequently to be found. As one of my primary goals at the Sydney Law School is to ensure that the law curriculum fully prepares our graduates for legal practice in transnational and international law, Lee is an invaluable part of the initiative.

Lee is an internationally recognised expert in international tax law and, almost uniquely, has used this skill to work with developing countries and countries in transition from socialist to market economies to apply the principles of tax law for their evolving economies.

Lee has had a remarkable record of service, predominantly with the IMF and the OECD and, more recently the Australian Government, in tax law design and drafting. Typically, an IMF country will request assistance in reforming its tax laws, new income tax law, introducing VAT (GST) and single tax procedures, and specific reforms such as oil and gas taxation and VAT tax of financial supplies. Lee has contributed to policy formulation with IMF officials and country representatives, taking officials through the design options that best suit the nation and its circumstances. Once the policy decisions have been made, Lee will often take on the role of principal drafter of the law to give effect to these policy options.

In producing tax drafts, Lee adopts plain English; not always, he tells me, an entirely welcome innovation for some evolving legal systems.

Since 1991, Lee has undertaken an extraordinary number and range of international development projects for tax reform. The following are some examples:

- Russian Federation in 1994 for the OECD: instructor
- Principal drafter for Lesotho for the IMF in designing and drafting sales tax laws.
- 1995 Uganda's VAT laws
- Advisor to the Australian government on the reform of Australian tax laws on foreign trusts
- 2001 Pakistan, while it has some capacity of its own, needed quick and expert advice in achieving reform within 5 months.
- 2001: principal drafter for the IMF of the tax laws for Timor L'Este re Business tax regulations, promulgated in 2001, oil and tax regulations enacted 2005 for the IMF.
- 2004 Gambia: Lee was the principal drafter of the income tax and sales tax act, laws enacted in 2004.
- Tonga, Lee was the principal drafter of the Consumption Tax Act 2003 and regulations promulgated in 2005, and Income tax Act, enacted in 2007.
- Consultant to the Australian Government on tax policy: anti-deferral regimes, international tax, controlled foreign company rules, foreign trusts.

This applied legal work should not overshadow the scholarship and creative thinking that Lee brings to his work. His reform work is informed by his research, providing the IMF and evolving economies just what they need in excellent scholarship and pragmatic problem solving.

In addition to Lee's legal research and drafting, I should also point out that he also manages to make a contribution to the internal administrative work of the Law School and is currently the Associate Dean (Post graduate Course Work). As many of you will know, this programme has been an outstanding success at Sydney Law School, where we have offered the greatest number of courses available at any Australian law school.

In short, Lee has made an outstanding contribution at all levels of university and international community life and we congratulate him on this richly deserved award.

Professor Gillian Triggs