

Kiribati Court of Appeal, in 1989, he was chairman of an inquiry established by the Queensland Parliament in relation to the conduct of two judges, in 1990 and 1991 he conducted, for New South Wales, the Inquiry into Community Needs and High Voltage Transmission Line Development. He was also the Menzies Lecturer at the University of Virginia in 1987 and in the same year Chief Adjudicator in the BHP Pursuit of Excellence awards. He was Chairman of the Australian Tax Research Foundation from 1990.

After retirement, perhaps partly as a response to what he saw as the activism of the Mason Court, he also became active, and rather more vigorously than one might have expected, in public discussion of constitutional law and related issues. A particular interest was the presidency, since 1992, of the Samuel Griffith Society, a conservative body formed to promote the discussion of such matters. He also took an active part against the proposal for an Australian republic in the campaigns leading to the 1999 referendum.

During his lifetime he received many honours. On appointment to the High Court he was created KBE, on appointment as Chief Justice, GCMG and on his retirement, AC. He was a recipient of the Centenary Medal in 2003. He was an Honorary Bencher of Lincoln's Inn and had been awarded honorary doctorates in law from the University of Queensland and Griffith University.

Although he was in many respects a private man, he was personally very popular and was highly regarded for his companionship, good humour and erudition.

He was devoted to his wife Muriel, whom he had met at Queensland University law school and married in 1944 and to his three daughters and son, and his seven grandchildren.

D F Jackson QC

JUSTICE GRAHAM HILL

Judge of the Federal Court of Australia 1989 – 2005

On 24 August 2005, Australia lost what the *Australian Financial Review*, 26 August 2005, rightly described in its obituary on him as a "tax titan" who was "no heir but had all the graces".

Donald Graham Hill was born in Sydney on 1 November 1938. He died in Sydney 66 years later on 24 August 2005. He is survived by his wife, Ute, his two children, Katrine and Peter, and his four grandchildren, Zachary, Cassandra, Jakob and Alana.

Justice Graham Hill was educated at Fort Street Boys High School. From there he went on to Sydney University, where he graduated a Bachelor of Arts and Bachelor of Laws, the latter with first class honours, winning the university medal in his year in law. He moved on to Harvard University in 1962 on a Ford International Fellowship, a Fulbright Scholarship and a Sydney University postgraduate scholarship, where he graduated a Master of Laws in 1963. While there he studied under the Dean of the Faculty of Law, Professor Erwin Griswold, widely regarded as the leading tax law scholar in the United States, later to become Solicitor-General. From there he went on to the United Kingdom where he spent a year as a postgraduate scholar at the London School of Economics (1963-1964).

Graham returned to Sydney from London in 1964 and joined Parish Patience & McIntyre, rising to the rank of partner. In 1967 he became Challis Lecturer in Taxation Law at Sydney University. A part-time post he held until his death 38½ years later.

He moved on to the firm of Dawson Waldron where he became a partner in 1970. He remained there until 1976 when he was admitted to the New South Wales Bar at the age of 37.

Over the next 13 years he established himself as one of the country's premier tax advocates.

In 1984, after nearly nine years at the Bar, he was appointed Queens Counsel.

In 1980-1981, Murray Gleeson QC (as the Chief Justice of Australia then was) and Graham, at the invitation of the Hon John Howard MP, then the Australian Treasurer, drafted Pt IVA to the 1936 *Tax Act*, the general anti-avoidance provision which is still in operation to this day.

From 1970 to 1986 Graham served as a State Councillor for the Taxation Institute of Australia. He served as its State Chair in 1983-1984 and as its National President in 1984-1985. From 1985 to 1987 he served as a Councillor for the Australian Tax Research Foundation. From 1977 to 1988 he served as the New South Bar Association representative on the Taxation Committee of the Law Council of Australia. From 1988 to 1995 he was a member of the Editorial Board of *Australian Sales Tax Practice*. He was the author of *Stamp Duties* (Lawbook Co, looseleaf service) and more recently the *Duties Legislation* (Lawbook Co, looseleaf service) for some 35 years. He was its principal author at the time of his death.

From 1997 until his death he was the patron of the Australasian Tax Teachers Association.

Judicial education was also one of Graham's great interests. It was an area in which he made a great contribution to the Federal Court and to the judiciary generally, both here and overseas. For many years, he was an energetic convenor of the court's Education Committee. More recently, the role of the Committee expanded to encompass two other activities. The first was the training of the court's Registry and Chambers staff. The second was the work undertaken by the court in other regional countries in the areas of judicial and administrative training.

Graham's judicial education activities were not confined to Australia.

His international work was recognised the week after his death by the head of the Commonwealth Judicial Education Institute, who wrote to Chief Justice Black, saying that Graham was an outstanding man and his passing would be a great loss, not only to his family but to the international community. She said of him, "His intellect, accomplishments, learning and compassion for others were well known and valued".

Similar sentiments were expressed in a message of condolence from the Judges of the Central Tax Court of Thailand. They expressed their profound sorrow and grief, and recognised Graham's contributions to the development of Thailand's legal and tax systems. His work in the field of the development of tax law extended to the People's Republic of China where, as part of a program funded by the Australian Government, he outlined the significance of the rights of appealing taxation rulings and assessments to independent courts and – his great passion – the rule of law.

Another area in which Hill J made a huge contribution was technology. He was a member of the court's Information Technology Committee for 16 years. For 14 years – until July 2005 – he was its convenor. The court, and through it, the legal community and litigants it serves, have had the benefit of nearly all the advances in information technology as it affects courts as and when developed. Those years were times of momentous and rapid technological change. The court's progress in this area has avoided the pitfalls and cost blowouts too commonly associated with such projects.

Justice Hill had a passion for justice. It appears from his writings, both judicial and extra-judicial. In his judicial writings, it is plain that his passion for justice did not lead him to be unfaithful to his judicial oath to do justice according to law. Plainly, though, he felt deeply about the rights of the individual and the role of the judge in ensuring the law was obeyed in cases affecting the citizen.

He had a very keen and at times dry sense of humour. His sense of humour was at its best in the three tax discussion groups he maintained an active attachment to throughout his time as a practising barrister, Queens Counsel and judge. He remained, until his appointment to the Bench, a member of the "Gunn Club" and the Challis Tax Discussion Group and, until his death, the Pat Mayes Tax Discussion Group.

In the occasional address which Hill J delivered in the Great Hall of the University of Sydney upon the conferral of his Doctorate of Laws (Honoris Causa) in May 2002, he made several observations which are revealing of the fine person he was. He said:

Some years ago at a function where judges mingle with students, I remember a student asking me whether I had had, when I was at law school, the ambition to be a judge. I thought the question was rather amusing, probably because at the time I was a student the possibility would have seemed unattainable. But I am proud that this is where I have ended up ... I have been very fortunate. As a postgraduate student in London I visited the Soviet Union and met Russian students in the then Leningrad. They refused to believe that a student from Australia whose parents had not been rich and who had died long before I had graduated could have gone to University and studied not only in my own country, but also in America and England. It conflicted with the Communist propaganda that they had been fed. I am really grateful for the many opportunities I have had.

In the course of that speech Hill J referred to a very close friend, then long dead, who was always helping those who were less fortunate. He said:

The reward of my friend was to see that those who were helped would later help others. My friend was a very happy person, for it was true.

It expresses Graham's philosophy of life as much as that of his friend.

Justice Hill was a man of great erudition and learning outside the law. Multi-lingual, he was equally at home vacationing in Europe, undertaking live-in courses in Italian language and culture in Italian universities, or trekking up the Andes or Mt Cook. A true modern day renaissance man, he could extol on many varied topics, from art to music to international affairs to food and travel and literature.

Christopher Bevan

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