

By Paul Dowd, Chair of NSW State Council

This edition of Branchlines was scheduled to contain a mid term review of the NSW Division's activities to date. The intervening tragic death of Justice D Graham Hill, a Life Member and former National President of the Taxation Institute of Australia, changed all that.

Graham's biographical details, professional achievements and statistics will be published elsewhere and will not be repeated here. I would like to indulge in a few personal thoughts about a man that I held in the highest esteem.

I first met Graham around 1973 or 1974 during my first or second attendance at a Taxation Institute NSW State Convention held at the old Florida Hotel in Terrigal. In those days, the delegates list was dominated by those who were then and later considered to be "Tax Legends" – Bainton and Burges, Conti and Cowdroy, Herring and Hill, Magney and Mayes, Nicholls and Norris, Orrock and Oser, Priestley and Pursche, Raphael and Rosenblum, Sharp and Slater to name but a few.

As a fledgling tax practitioner, there was a feeling of euphoria being in the presence of people of this calibre and even then Graham stood out in this company. His enthusiasm for the Taxation Institute was infectious as was his encouragement of me and others of that then younger group to join the Institute.

We also met again in 1977 (not long after Graham was admitted to the Bar) at the infamous BLEC conference held in Manila in the Philippines. The infamy came not from the conference itself or indeed any extra curricular activities but because the delegates from Australia were stranded in Manila for a further week because of an air traffic controllers strike. During and after the conference, I spent a lot of time with Graham such that we found that we enjoyed each other's company and, of course, had a common interest in revenue law and practice. The fact that I was an accountant and not a lawyer made little difference to Graham. He would debate and discuss issues with anyone.

Shortly thereafter, I had my first professional contact with Graham. A client was looking at an offer to settle an appeal that was about to be heard before the Privy Council concerning royalties in relation to some coal mining leases. The clients required advice on the stamp duty implications of the settlement offer and needed it that evening in order to decide whether to proceed with the appeal.

With some trepidation, I rang Graham with a request to see my clients' legal advisers that afternoon. He squeezed us in between the end of his otherwise last appointment and a show at the Opera House (he had, in the meantime, arranged for Ute, his wife, to bring a change of clothes to his chambers). Graham's advice and amendments to the draft terms of settlement ensured that the matter was settled before the scheduled Privy Council hearing and to the satisfaction of the clients. His efficiency in that matter was awesome.

Over the years, we had many lunches together and the occasional dinner. I can recall on numerous occasions when Graham did not want to be far from Court (because he was Duty Judge), we would wander over to the old Hyde Park Barracks in Macquarie Street over the road from the Court and a block further away from his beloved Sydney University Law School. We would generally sit outside where we could both indulge our addiction to cigarettes although Graham's dependence was not as pronounced as mine. There Graham would sit in his sunnies discussing the latest judgement and where it was wrong (or right if we were discussing one of his) or generally solving the problems of the world. He would also tell me about his various treks over the Andes or up and down Mt Cook or wherever. Just two mates having a chat over lunch and a bottle of wine (generally a South Australian Shiraz). They were, from my point, some of my most enjoyable times.

In 1997, I was Chair of my Tax Discussion Group in our Silver Jubilee year and I asked Graham to come along as one of our special invited guests and to be the after dinner speaker. He readily agreed and again performed that function some five years later when we next held an anniversary dinner.

Prior to the latter event, I was at home working on my speech to introduce Graham (by inserting some frivolity) when my wife enquired what I was doing. When I told her, she responded "How can you make up a joke about a guy who wrote a book about how to put stamps on bits of paper?"

Putting aside my wife's naive and simplistic assessment of Graham's achievements, it was true that it was difficult to get Graham to open up about personal or private issues – the comparison with extracting teeth springs to mind!

Although our luncheon topics ranged widely from our common interest in tax to something obscure that Graham had picked up on, I rarely got an insight into what might be described as "the real Graham". From the words expressed about him by many of his associates since his passing, I was not alone in that regard.

He did have a very warm and compassionate side to his nature that was not always apparent to those who didn't know him well. I recollect Graham calling one day and asking me to meet him outside the Federal Court's car park to visit the ailing Pat Mayes in hospital a few weeks before Pat passed away. In the car, he said "Do you realise that we may be about to say our last 'goodbye' to Pat?" When I turned to respond, I could swear that I saw the beginning of a tear in his eye.

His involvement in the affairs of the Taxation Institute of Australia at both a National and State level is also legendary.

When the idea came up of using Legends of the Taxation Institute as presenters for the Trivia Night to give some encouragement to the younger members, Graham was the first person I called. Within a nanosecond of consulting his

diary, he said "Yes, that is fine by me. What are the details?" (I hadn't actually set the date – it was actually determined by reference to Graham's availability). That was just so typical of his attitude to invitations to participate in Institute events.

On other occasions, I have sought his views and obtained sage counsel in relation to issues concerning the Taxation Institute and always found him to be incisive and up to date with the current issues facing the Institute. Indeed, it was only last year that he participated in a forum of previous NSW State Chairs called to give guidance to the then State Council.

On 24 August 2005, the legal and academic world was left with a large gap because of Graham's passing. The Taxation Institute and I have lost a dear friend and we will miss him.

Bugger!

Kindest regards

Paul Dowd, Chair of NSW State Council