



Justice Donald Graham Hill 1938-2005

The Honourable Justice Graham Hill, who died on 24 August 2005, was a man of many talents and qualities, some of which were mentioned at his memorial service on 1 September 2005 and in published obituaries and tributes.

The qualities lost to our Institute are his outstanding scholarship and his immense dedication to the education of members of the professions who practise in the revenue law field.

Donald Graham Hill was born on 1 November 1938 to parents who were not well off. He was educated at Fort Street Boys' High School where he obtained the maximum pass for his leaving certificate and he attended the University of Sydney on a scholarship where he graduated, after his parents' deaths, with the degrees of Bachelor of Arts and Bachelor of Laws with first class honours. His was an exceptional year. It included Murray Gleeson, the Chief Justice of Australia, and Justice Kirby of the High Court. But it was Graham who won the University Medal for law.

It was that exceptional level of scholarship that led to his Master of Laws degree from Harvard University and his postgraduate scholarship to the London School of Economics. That and his dedication to education gave us the University of Sydney's longest serving Law School lecturer. Graham was the part-time Challis lecturer in taxation law until his death. He had held that position for over 38 years. For this service, Graham was rightly honoured with a Doctorate of Laws, *honoris causa*, in May 2002.

Graham served as a partner of Parish Patience & McIntyre and, subsequently, Dawson Waldron before being admitted to the New South Wales bar in 1976. He took silk in the very short period of eight years. His practice was as leader of the taxation and commercial bar.

On 2 February 1989, Graham Hill QC was appointed a judge of the Federal Court of Australia where he served with distinction until his death. His Honour wrote many of the leading judgments in the income tax, sales tax and goods and services tax fields. A recent example is his Honour's discussion of the structure of the GST legislation in *HP Mercantile Pty Ltd v Commissioner of Taxation* [2005] FCAFC 126.

Graham wrote the seminal New South Wales and Australian Capital Territory text, "Stamp Duties" and the subsequent "Hill: Duties Legislation". He was the author of published articles too numerous to catalogue. The Chancellor of the University of Sydney said he had a research and publication record of which a full-time academic would be proud.

His extracurricular services to the court and to tertiary education were equally spectacular. He was convenor of the Federal Court's Judicial Education Committee and its Information Technology Committee. He was a judicial fellow of Flinders University in Adelaide and chaired the Law Faculty Advisory Committee of the University of Wollongong. He served on the National Judicial College of Australia and on the Council of the International Organisation for Judicial Training. He was patron of the Australasian Tax Teachers' Association and Convenor of the Taxation Law Workshop of the Business Law Section of the Law Council of Australia. And, for a time, he represented our Institute on the Australian Tax Research Foundation.

We will remember Graham most fondly as a member of our Institute which he served with the same level of scholarship and zeal that characterised his life. He was a councillor of the New South Wales Division of the Institute from 1975 to 1986. He was its chairman in 1983-1984. He was a member of the National Council from 1975 to 1986. I served with Graham on the National Executive which included his term as president in 1984-1985 and I followed him in that office. We represented the Institute at the Taxation Summit in 1985. Graham was made an honorary life member in 1986.

Nothing was ever too much for Graham. He was always available to present a keynote speech, an after-dinner address, or to attend a working seminar. He maintained active links with a number of tax discussion groups and gave of his time and effort in the pursuit of scholarship and education that typified his life's work.

It was a privilege to have known and worked with Graham Hill. He will be sorely missed.

Ian Gzell, Judge of the NSW Supreme Court

21 September 2005