

The Sydney Morning Herald**Expert in the labyrinth of taxation law**

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Justice Graham Hill

Judge of the Federal Court of Australia

1938-2005

With the death of Justice Graham Hill at the age of 66, Australia lost what The Australian Financial Review rightly described as a "tax titan" who was "no heir but had all the graces".

The man who was, for more than half his life, Challis Lecturer in Taxation Law at Sydney University, was also one of the country's premier tax advocates. In 1980-81 he and Murray Gleeson, then a QC, were invited by John Howard, then the federal treasurer, to draft Part IVA of the 1936 Tax Act, the general anti-avoidance provision which is still in operation.

Hill also contributed to the development of Thailand's legal and tax systems and to the development of tax law in the People's Republic of China, as part of a program funded by the Australian Government.

Donald Graham Hill was born in Sydney and educated at Fort Street Boys High School. From there he went to the University of Sydney, where he gained a bachelor of arts and bachelor of laws, the latter with first-class honours, winning the university medal in law.

Hill moved to Harvard University in 1962 on a Ford International Fellowship, a Fulbright Scholarship and a Sydney University postgraduate scholarship; he graduated as 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 and later to become US solicitor-general. From there he went to Britain, where he spent a year as a postgraduate scholar at the London School of Economics.

Hill then returned to Sydney 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 for the 38 years until he died.

In 1970 Hill became a partner at Dawson Waldron, where he remained until 1976, when he was admitted to the NSW bar at the age of 37. During 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 a Queen's Counsel.

From 1970 to 1986 he was a state councillor for the Taxation Institute of Australia, serving as its state chairman in 1983-84 and as its national president in 1984-85.

Among his many other posts, he was a councillor for the Australian Tax Research Foundation, the NSW Bar Association representative on the taxation committee of the Law Council of Australia, a member of the editorial board of Australian Sales Tax Practice and patron of the Australasian Tax Teachers Association.

Judicial education was one of Hill'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 Federal Court's education committee, which recently expanded to encompass the training of the Federal Court's registry and chambers staff, and also regional judicial and administrative training.

Another area in which Hill made a huge contribution was technology. He was a member of the Federal Court's information technology committee for 16 years, for 14 of those as its convenor. The Federal Court and, through it, the legal community and litigants it serves, have had the benefit of nearly all the advances in information technology during times of momentous and rapid technological change.

The Federal Court's progress in this area has avoided the pitfalls and cost blowouts too commonly associated with such projects. Since the Federal Court is entirely self-administered and its administration rests on collegial foundations, Hill's leadership in this area was indispensable.

Hill had a passion for justice. In his writings, it is plain that his passion 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.

Hill had a very keen and at times dry sense of humour, which was at its best in the three tax discussion groups to which he maintained an active attachment throughout his time as a practising barrister and judge. He remained until his appointment to the bench a member of the Gunn Club taxation discussion group and the Challis tax discussion group and, until his death, the Pat Mayes tax discussion group. The members of those groups have fond memories of his camaraderie and wit.

In the occasional address which Hill delivered in the Great Hall of the University of Sydney upon the conferral of his honorary doctorate of laws in May 2002, he observed: "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."

Hill was a man of great learning outside the law. Multilingual, he was equally at home on holiday in Europe, undertaking live-in courses in Italian language and culture in Italian universities, or trekking up the Andes or Mount Cook. He could expound on many topics, from art to music to international affairs to food and travel and literature.

The evening before he died, Hill did what he had done almost every Tuesday night during the university term for the past 38 years. He delivered his weekly evening lecture on stamp duties to postgraduate students at Sydney University.

This final duty of his life is a testament to his devotion to the development and dissemination of the law as a jurist, scholar and teacher.

He leaves what the chancellor of the university described, upon the conferral of his honorary doctorate, as "a research and publication record of which a full-time academic could be proud".

Hill is survived by his wife, Ute, his two children, Katrine and Peter, and his four grandchildren, Zachary, Cassandra, Jakob and Alana.