

THE HON T F BATHURST
CHIEF JUSTICE OF NEW SOUTH WALES
LAUNCH OF THE SPECIAL EDITION OF THE AUSTRALIAN TAX REVIEW IN
RECOGNITION OF THE HON RF EDMONDS SC*
MONDAY 2 MAY 2016

1. It is a great pleasure to join you this evening to launch this special edition of the *Australian Taxation Review* in recognition of the achievements of someone who has contributed greatly as a judge, solicitor, advocate and through extra-judicial writings and speeches to Australian tax jurisprudence, former justice of the Federal Court, Richard Edmonds.
2. There is so much to say about Richard's achievements to date, this is attested to by the fact that over 100 pages have been filled in this special edition, with personal reflections and academic articles related to his career and substantial body of work.
3. The contributions to this edition are provided by many of the top legal minds in the country. Contributors include Sir Anthony Mason AC, Chief Justice French, Chief Justice Allsop, Justice Michelle Gordon and Justice Pagone.
4. The first three articles in the review provide a unique insider's perspective of Justice Edmonds' contributions from people with whom he worked. Contributions appear from High Court Justice Gordon, who traces Richard's contributions as counsel and judge to the development of Part IVA of the

* I express my thanks to my Research Director, Ms Sarah Schwartz, for her assistance in the preparation of this address.

Income Tax Assessment Act 1936. David Bloom QC, who appeared before Justice Edmonds and with him as counsel, has written about the Indooroopilly case, an important decision on fringe benefits tax. Richard's first Associate, Chloe Burnett, has written about his extra-judicial writings and contributions to law reform.

5. The second four articles in the review provide an academic response to Richard's judgments on tax law. They discuss important issues surrounding capital gain tax, goods and services tax, international tax and statutory and complex treaty interpretation.
6. My own contribution to the edition is in the form of a personal reflection. Which I hope has expressed what a marvellous colleague and friend he has been over so many years. I first came to know Richard 30 years ago when I arrived on the Sixth Floor of what is now Selborne/Wentworth Chambers in 1986. I had in fact met him earlier.
7. In about 1978 or 1979, just after I came to the bar, I thought there might be opportunities to practice in the tax field. I went to a tax discussion group, invited, I think, by the late Russell Bainton. Needless to say, I did not understand a word that anyone said, with one exception. There was a solicitor there called Richard Edmonds, who explained the issue at hand clearly, concisely and, I believe, entirely correctly.
8. Thereafter, the *Income Tax Assessment Act* and I parted company for a number of years. I did do the odd tax case for the Commissioner, reading

submissions generally written by Mr Patlanigan, which, I regret to say, were generally met with disdain.

9. When I came to know Richard in 1986 or 1987, his pre-eminence in the revenue area was already widely recognised. After 4pm, the waiting room of the sixth floor was jam packed with solicitors and accountants seeking his advice on tax matters, some of which were of the most esoteric kind.
10. I took silk before Richard and, to my horror, on one occasion I was asked to lead him in a tax case. However, with a tolerance and humour for which he is renowned, he said, and I quote, “don’t worry mate, I’ll write the submissions, just read them out”. The submissions were, of course, the model of clarity and learning in the area. I duly read them out and I think that was the only tax case I ever won.
11. Ultimately, this special edition is a testament to Richard’s contribution to the field of taxation law and a fitting reminder to all who pick up a copy of the review – be they students, practitioners or legal officers – of Richard’s lifetime of work and his contribution in the field. I congratulate all of the contributors and the editors of this review for putting together such a detailed, well-researched and structured special edition.