



## The Hon Richard Edmonds AM SC

1946–2024

Barrister, Senior Counsel, Judge of the Federal Court

### Chloe Burnett SC

Sixth Floor, Selborne Wentworth Chambers

The Hon Justice Richard Edmonds SC, former judge of the Federal Court, has died, aged 78. He was a giant in the field of tax law, and his passing has been felt deeply by the tax profession generally, as well as all those who knew this wise and generous man personally.

His Honour was educated at West Marrickville Public School and Trinity Grammar School. He graduated as Head Prefect and Captain of Rugby. His Honour then studied arts and law at the University of Sydney, for which he played first grade rugby. His interest in the law – and his ears – were shaped forevermore by this time.

His Honour practised as a solicitor at Allen Allen & Hemsley from 1970 until 1985. There was something in the water at Allens

at that time; so many stellar judges of the 1990s to 2010s were in practice there. Alongside a busy practice, he found time to assist with the Asprey Committee of Inquiry into the taxation system. The *Asprey Report* was the source of most of the major reforms to Australian tax system implemented in the decades since.

In 1985, his Honour was called to the Bar. Appointment to senior counsel followed with warp speed in 1995, and his Honour spent 10 years as an in-demand tax silk (some of his junior counsel years had been spent in that position de facto).

Edmonds SC appeared as senior counsel in many significant tax cases. These included the pt IVA general anti-tax-avoidance rule cases of *Commissioner of Taxation v Consolidated Press Holdings Ltd* (2001) 207 CLR 235 and *Commissioner of Taxation v Hart* (2004) 217 CLR 216. His Honour was

deeply involved in the development of pt IVA, first as a barrister and then a judge, and wrote extra-curially on the topic. He also had a fine grasp of equity, property, company and contract law, and administrative law.

Edmonds SC's opinions were highly valued. It has been said that barristers are paid to 'make a call', and he was not shy to make a decision. The Hon Tom Bathurst AC KC, who had been his corridor-mate in chambers, observed that Edmonds SC's clients never left his chambers knowing that there were two possible answers, but without the slightest clue which one counsel believed to be correct.

In the merger of the Selborne and Wentworth sets of chambers on the Sixth Floor, Edmonds SC was a valuable diplomat, mediating between those in favour of the merger and those against it. The 50 barristers who now call the Sixth Floor

Selborne Wentworth Chambers home are indebted to his efforts.

Edmonds SC was a formidable advocate with the frame and bearing of a rugby champ and the voice and intellect of a natural leader. The scale of intimidation that must have been felt by his opponents would, however, have been tempered in the face of his humble and down-to-earth character. Pomposity is an occupational hazard in the world of the Bench and Bar, but it missed Justice Edmonds. This is not to say that he did not appreciate the finer things in life, particularly fine wines, travel and international rugby tournaments. But his greatest love was for home life and his family: his wife Pamela, daughter Celina (a celebrated journalist) and his grandchildren.

Over the 11 years his Honour sat on the court, Justice Edmonds delivered, in the field of tax alone, 58 substantive first instance decisions and was part of 94 Full Court decisions. Added to these are the numerous decisions in the other areas of the court's jurisdiction. His celebrated tax decisions include *Raftland Pty Ltd v Commissioner of Taxation* [2007] FCAFC 4; *Commissioner of Taxation v Indooroopilly Childrens Services Pty Ltd* [2007] FCAFC 16; *Virgin Holdings SA V Commissioner of Taxation* [2008] FCA 1503; *Commissioner of Taxation v Anstis* [2009] FCAFC 154; *RCI Pty Ltd V Commissioner of Taxation* [2011] FCAFC 104; *Mills v Commissioner of Taxation* [2011] FCAFC 158 and *Channel Pastoral Holdings Pty Ltd v Commissioner of Taxation* [2015] FCAFC 57.

In 2015, Justice Edmonds faced a challenging diagnosis and underwent major surgery. In the 2016 edition of the *Australian Tax Review* dedicated to Justice Edmonds' contributions, then Chief Justice Allsop wrote of how, as one of the hardest-working judges on the court, Justice Edmonds had a number of large cases reserved and how, through the difficult time of his surgery and recovery, he methodically completed all of his judgments without any offered assistance. 'It was an achievement of will and strength to surpass any I have seen on a court or at the Bar,' the chief justice wrote. After his retirement from judicial office, he was active in advisory work, attending events and publishing articles.

In the years since 2015, Justice Edmonds kept the upper hand over the challenges to his health, until a short deterioration before his death on 14 March 2024. He is survived by Pamela and Celina, son-in-law David Breen, and his beloved grandchildren, Hugo, Darcy and Luella. BN



#### AUTHOR'S NOTE

I met Justice Edmonds in 2006, when he had been on the court for a year. He phoned me to say that he had my CV in front of him, I seemed qualified, and he would like to hire me as his associate, but 'I want you to come up to chambers, just so I can see you don't have two heads'. This was said in his Honour's commanding and gruff voice. I soon learned that beneath the formidable exterior was a man of warmth and generosity. He was a great mentor to his associates and took a kind interest in our lives more broadly.

I have always liked the tradition in chambers of affixing the previous occupants' nameplates to the back of the door. Fortune smiled when, last year, it was my turn to move up to a 'room and a half' on the Sixth Floor. I now get to see 'RF Edmonds' every day.