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ARTICLES

Justice Edmonds and interpretation of Australia's GST legislation
– *Richard Krever* and *Jonathan Teoh*

Justice Richard Edmonds retired from the Federal Court of Australia in February 2016. This article considers the contribution of Justice Edmonds to the jurisprudence of the goods and services tax (GST), Australia's version of a value-added tax. The judgments deal with a range of issues including transitional issues, definitional issues, contributions by third parties and cases dealing with supplies that differ in substance from the notion services provided as well as administrative shortcomings in the legislation. As a new tax covering new concepts, the GST was genuinely open to a range of alternative interpretations. The judgments of the Full Federal Court including Edmonds J played a role in the development of GST interpretation principles both directly and indirectly by opening opportunities for statutory amendment and High Court decisions settling contentious issues, particularly in terms of identifying a supply in arm's length transactions where form may differ from commercial substance. 7

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