From the judgment of Justices Gordon, Steward, and Gleeson, the key arguments and reasoning that led to the conclusion of the case can be reconstructed in a formal modus ponens structure as follows:

- 1. **Argument on the Nature of the Offense:**
- **Premise 1:** If the current s 66EA of the Crimes Act constitutes a new and distinct offense from the predecessor s 66EA, then s 19 of the Procedure Act, which addresses penalty increases for existing offenses, does not apply.
- **Premise 2:** The current s 66EA is a new and distinct offense because it fundamentally differs in elements such as the definition of an "unlawful sexual relationship," the requirements of what must be proven, and its retrospective application.
- **Conclusion:** Therefore, s 19 of the Procedure Act does not apply to the current s 66EA (Paragraphs 65, 66).
- 2. **Argument on the Retrospective Application and Sentencing:**
- **Premise 1:** If s 66EA applies retrospectively and specifies its own sentencing considerations, then the court must consider, but is not limited by, the maximum penalty for the unlawful sexual acts involved, regardless of when they occurred.
- **Premise 2:** The current s 66EA does apply retrospectively and specifies that the court must take into account the maximum penalty for unlawful sexual acts during the period in which the unlawful sexual relationship existed.
- **Conclusion:** Therefore, the court was correct in considering the maximum penalty of life imprisonment when sentencing the appellant, despite the offenses occurring before the enactment of the current s 66EA (Paragraphs 58, 59).
- 3. **Final Conclusion on the Disposition of the Appeal:**
- **Premise 1:** If the current s 66EA is a new offense and applies retrospectively with its own sentencing requirements, then the appellant's appeal against his sentence, arguing for a lesser maximum penalty under the previous law, should be dismissed.
- **Premise 2:** The current s 66EA is recognized as a new offense and applies retrospectively with specific sentencing instructions.
- **Conclusion:** Therefore, the appeal must be dismissed and the sentence upheld as it was appropriately based on the provisions of the current s 66EA (Paragraph 69).

These arguments reflect a clear progression from the identification of the offense, through its retrospective application and specific sentencing considerations, leading directly to the legal rationale for dismissing the appeal.