

# Law Library Newsletter

## Welcome Back...

Welcome back to a new school year. It was another Summer of renovations so there are a few changes. The Upper Stacks carpeted area is now outside library space, the main stairwell has been filled in and a new back stairwell is being opened. We have new books on display and a new theme in the display cabinet: *Law School Tips*.

## Reference Corner

This is a new feature to share with you some of our more interesting reference questions and what our collection has on offer to answer them.

## Collections Corner

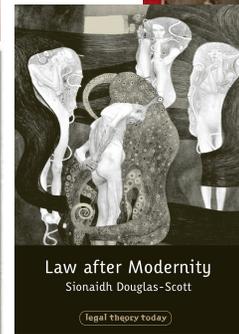
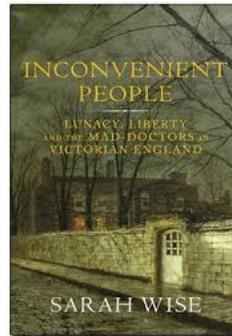
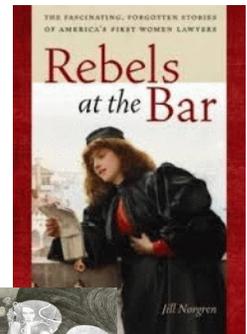
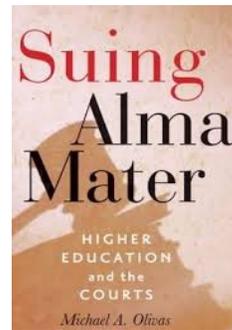
What's new in Tax? The Law Library has been responding to requests from our newer faculty as well as to their recommendations about certain things we really do not need to deal with anymore (Standard Federal Tax Reporter looseleaf filing.....)

## Research Guide Highlight!

Here is where we highlight one of our many legal subject guides. Each guide provides links to popular books, databases, websites, and other information.

### FEDERAL LEGISLATION

## New Books



## WESTLAW HEADNOTE OF THE DAY

- 220 Internal Revenue
- 220111 Minimization, Avoidance or Evasion of Liability
- 220k3056 k. In General.

When a taxpayer is presented with what would appear to be a fabulous opportunity to avoid tax obligations, he should recognize that he proceeds at his own peril. *Alpha I, L.P. v. United States*, 93 Fed.Cl. 280 (Wash. Ct. App. 2012)



### REPRESENTATION BEFORE THE COLLECTION DIVISION OF THE IRS

Also available on Westlaw® (IRS-REPCOL)

LEARN MORE ▶

## Reference Corner: Québec Laws

The Law Library staff handle many reference questions - some of which are interesting and allow us to show off our print collection as well as other online collections we provide access to.

### The Question

A student from an American law school was looking for documentation behind the following news story:

**Quebec language police aim at more Montreal restaurants**

Restaurant owner told to change steak to bifteck on chef's grocery list

[CBC News](#)

Posted: Feb 25, 2013 12:55 PM ET

Last Updated: Feb 25, 2013 4:59 PM ET

More Montreal restaurateurs are speaking out about the demands imposed by Quebec's language police over signs and menu items that are not in French. ...

### Where to Start?

CanLII will have a current version as well as some older versions of the *Charter of the French Language* with details as to fines. Any regulations will also be listed (including one about exceptions).



**Charter of the French Language, RSQ, c C-11**

Current version: in force since Feb 14, 2011

**CHAPTER VII  
THE LANGUAGE OF COMMERCE AND BUSINESS**

51. Every inscription on a product, on its container or on its wrapping, or on a document or object supplied with it, including the directions for use and the warranty certificates, must be drafted in French. This rule applies also to menus and wine lists.

**TITLE V  
PENAL PROVISIONS AND OTHER SANCTIONS**

205. Every person who contravenes a provision of this Act or the regulations adopted by the Government thereunder commits an offence and is liable

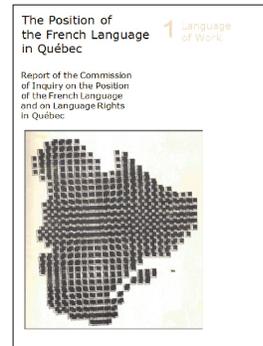
(a) to a fine of \$600 to \$6,000 in the case of a natural person;

(b) to a fine of \$1,500 to \$20,000 in the case of a legal person.

The fines are doubled for a subsequent offence.

### Background

For more background material, we would still recommend searching the library catalogue for special documents or texts:



**Author:** Commission d'enquête sur la situation de la langue française et sur les droits linguistiques au Québec.

**Title:** Report of the Commission of Inquiry on the position of the French language and on language rights in Quebec.

**Publisher:** Québec, Qué : l'Éditeur officiel du Québec, 1972 (Montréal : Lithographié au Canada par Ateliers des Sourds)

Description 3 v. : ill. ; 21 cm.

Or articles via an index such as the *Index to Canadian Legal Literature*:

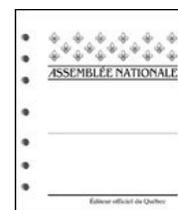


Ron Kean, "Ten Things to Know About Language Laws Before Doing Business in Quebec" (2002) 5 Can. Inter. Lawyer 37.

## Primary Materials

The Law Library collects primary and legislative government materials for all provinces. For Québec, we have the following in English and in French:

- *Annual Statutes* (for when you need to see "the original")
- Assemblée Nationale: *Bills* (1969- )
- *Journal des débats* (1964- )
- *Gazette officielle du Québec* (1965- ) (Parts 1 and 2)  
older years are available on microfilm



## Collections Corner: What's New in Tax

This summer, with the help of feedback from our tax faculty members, I was able to cancel some long-standing "problem" titles in our collection, review some tax "staple" products, as well as subscribe to some new online products. This is where we are right now:

### Problem Titles

These were mainly little-used looseleaf services that became a problem when a number of releases failed to appear and staff were unable to file subsequent releases.

Canadian Stock Exchanges Manual  
KF1050 .C353  
Comes with Canadian Securities Law Reporter

Federal Income Taxation of Corporations and Shareholders  
KF6464 .B51 2000

Canadian Goods & Services Tax Reporter  
KE6002 .A45 C35

Canadian Commercial Law Guide  
KF913 .C65

Federal Tax Articles  
KF6335 .A6 C586

### New Online Services

#### Taxnet.Pro

<http://www.carswell.com/products/taxnet-pro/>

For years the law library has subscribed to two CD-ROM products: *TaxPartner* and *GST Partner*. They were both installed in our computer labs, on faculty computers, on library computers... They ran on the FolioViews platform, a somewhat complicated system that seemed to find favour with legal materials. Lately, we were having problems updating the CDs so we decided to move to the online version. Tax Faculty and students have been able to use Taxnet.Pro free of charge for a number of years but this involved creating user lists and having individual accounts set up each year.

What we now have is campus-wide "library" access (available in all Western and affiliated college libraries or law building only).

#### Tax Analysts Online (Campus Package)

<http://www.taxanalysts.com/>

Founded in 1970 as a nonprofit organization, Tax Analysts is a leading provider of tax news and analysis for the global community.

Some key publications are the "online dailies":

Tax Notes Today  
State Tax Today  
Worldwide Tax Daily

and the weekly print publications:

Tax Notes  
State Tax Notes  
Tax Notes International

#### IBFD: Global Tax Surveys

<http://www.ibfd.org/IBFD-Products/Global-Tax-Surveys>

This collection provides the "largest most authoritative overview of tax systems throughout the world". It enables complete cross referencing between individual and corporate tax law and covers about 215 jurisdictions.

Contains:

News (Tax News Service: last 12 months only)  
Country Key Features  
Country Surveys  
Quick Reference Tables (Withholding Rate Tables)

### The Staples

#### Simon's Taxes

Formerly known as *Simon's Direct Tax Service*, this publication was relaunched as *Simon's Taxes* in 2008, 60 years after it was first published in 1948. *Simon's Taxes* remains the leading reference service on UK direct taxes (income tax, capital gains tax, corporation tax and inheritance tax). Besides the 10-volume looseleaf set, our subscription includes four Tolley Tax Annuals and *Simon's Tax Briefing*.

#### Standard Federal Tax Reporter

We have cancelled the print looseleaf service from CCH and moved over to the online **Tax Consultant Library** on the CCH Intelliconnect platform.

The Reporter, organized by Internal Revenue Code section, contains a comprehensive collection of up-to-date U.S. federal income tax information, such as full text of all proposed, temporary and final federal income tax law regulations, as well as full text of federal administrative rulings and documents.

The online library also contains the *U.S. Master Tax Guide*, *U.S. Tax Cases* and the tax legislation series.

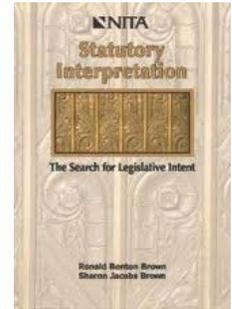
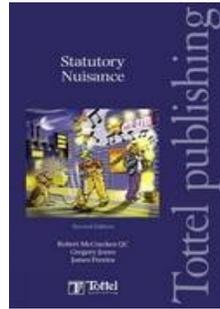
## Need Research Help?

Contact us at [lawref@uwo.ca](mailto:lawref@uwo.ca)

## Research Guides Spotlight

### Federal Legislation

RSC 1985 Statutory Instruments Act  
 Law language Judicial process United States  
 Law interpretation and construction  
 Canada politics and government  
 Hansard Delegated legislation  
 Judicial discretion  
 Hermeneutics



#### STARTS AS...

##### Bills: House of Commons

KE68 .C35

Library has: 23rd Parl. 1st Session (1957/58)-

Available online through the Parliament of Canada (LEGISinfo) at:

<http://www.parl.gc.ca/LEGISINFO/>

Citation Example:

Bill C-19, *An Act to amend the Criminal Code and the Firearms Act*, 1st Sess, 41st Parl, 2012 (assented to 5 April 2012), SC 2012, c 6.

##### Bills: Senate

KE65 .C35

Library has: 23rd Parl. 1st Session (1963)-

Available online through the Parliament of Canada (LEGISinfo) at:

<http://www.parl.gc.ca/LEGISINFO/>

Citation Example:

S-10, *An Act to implement the Convention on Cluster Munitions*, 1st Sess, 41st Parl, 2012, (first reading 6 December 2012).

#### RESEARCH HELP AIDS

##### Canadian Legislative Pulse (CCH)

Internet Explorer Recommended

Covers all jurisdictions & continuously updated  
 Searchable by Bills and amended Acts  
 Weekly Bill summary  
 Search Regulations by number or enabling Act  
 Access to Federal and Provincial Gazettes  
 Includes Royal Assent and In Force status

##### Canada Legislative Index

KE107 .C37

Vancouver, BC : British Columbia Courthouse Library Society.

This service, which summarizes the status of Federal bills and relates them to the acts they amend, begins with the 2<sup>nd</sup> Session of the 34<sup>th</sup> Parliament (1989) and ceased publication with the 3<sup>rd</sup> Session of the 40<sup>th</sup> Parliament (2010).

#### BILLS ARE DEBATED...

##### Debates of the House of Commons

KE56.C35

Available online through the Parliament of Canada website:

<http://www.parl.gc.ca/>

##### Debates of the Senate

KE46 .C35

Available online through the Parliament of Canada website:

<http://www.parl.gc.ca/>

#### RESEARCH HELP AIDS

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KE107 .C37

Vancouver, BC : British Columbia Courthouse Library Society.

This service, which summarizes the status of Federal bills, including dates the bill was debated at second reading, begins with the 2<sup>nd</sup> Session of the 34<sup>th</sup> Parliament (1989) and ceased publication with the 3<sup>rd</sup> Session of the 40<sup>th</sup> Parliament (2010).

##### LEGISinfo

<http://www.parl.gc.ca/LEGISINFO/>

LegisInfo is a Federal bills database, which includes links to other government documents related to the bills, such as the debates.

Coverage begins with 1<sup>st</sup> Session of the 35th Parliament (1994).

#### AND THEN WE HAVE LAWS...

##### Statutes of Canada = Lois du Canada

KE94.C356

The Statutes of Canada contain the Federal public and private statutes as enacted by Parliament in that year. Statutes are arranged by the chapter number received after Royal Assent.

Citation Example:

*Proceeds of Crime (Money Laundering) Act*, SC 2000, c 17.

Revised research guides such as the full guide for Federal Legislation can be found at:

<http://www.law.uwo.ca/lab/guides.htm>