

Welcome Back

The Law Library staff wish to welcome back our faculty and upper-year students and invite all newcomers to drop by the Law Library, look at our new books and just say "Hi"!

Collections Corner

The Law Library has revised its Collections Policy document. Take a look at changes over the years to our policy and feel free to comment on our newest version.

Reference Corner

Western Libraries has subscribed to a new newspaper database *PressDisplay*! Check it out.

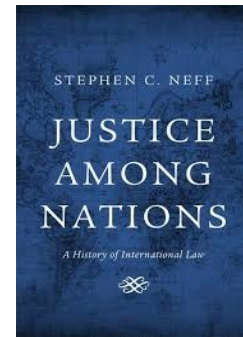
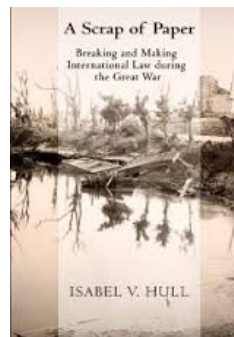
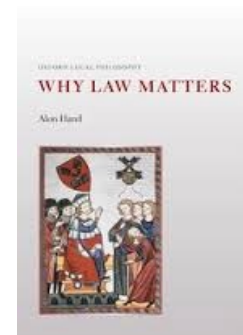
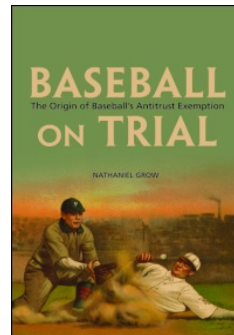
Newsflash Wolters Kluwer Canadian Legal to be sold to LexisNexis

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.

TAXATION LAW

New Books



Good-bye to Roberta

Roberta McClelland is leaving the Law Library to pursue a career in social work. Roberta has been enrolled part-time in King's University College's Bachelor of Social Work program and this coming year will be undertaking a Practicum.

Roberta started working in the Law Library back in October 2006 as a sessional library assistant. She worked primarily at the Services Desk but was also our main "transfer specialist" for moving thousands of volumes out of the library and into storage during the past two years of renovations. We will all miss Roberta and wish her great success in her new career.

Reference Corner: Press Display

Library Press Display

Western Libraries is now subscribing to *Library PressDisplay*, a web-based image-version of more than 2,000 newspapers from around the world.



The site opens to the top news stories but the right-hand side contains the customized "Librarians' Picks" of Canadian newspapers.

- ◆London Free Press
- ◆Toronto Star
- ◆Globe & Mail Metro (Ontario Edition) + BC, Alberta, Prairie and Atlantic editions
- ◆National Post
- + many more

There are also some specialty titles such as:

- ◆Mac Life
- ◆Zoomer Magazine
- ◆Science Uncovered

- ◆Fast Car
- ◆SFX: The Sci-Fi and Fantasy Magazine
- ◆Modern Dog and
- ◆Modern Cat

The current issue of each newspaper is shown but back issues (up to 90 days) are also available.

The Law Library received a request two summers ago to provide access to newspaper websites which instituted paywalls. Rather than having the libraries set up individual user subscriptions to each newspaper, Western Libraries looked at the Press Display service which, although not the same as the newspaper websites, does provide a replica of the entire newspaper complete with the ability to flip through pages.

Click on the Library Press Display graphic for more details!

Other Newspaper Options

For more information on Newspapers, see Weldon Library's Guide to News and Newspapers: <http://www.lib.uwo.ca/tutorials/newsandnewspapers>

- Selected Canadian Newspapers in Print, microfilm, and Online
- Full-Text historical newspaper databases

And the Business Library's Guide to Major Canadian newspapers: <http://www.lib.uwo.ca/business/canadiannewspapers.html>



Recent Press Release

TORONTO, July 22, 2014

LexisNexis Canada Announces Acquisition of Canadian Legal Publishing Operation of Wolters Kluwer

What does this mean for us? Collections Librarian Elizabeth Bruton confirmed with CCH Canadian the LexisNexis purchase will not affect CCH tax products.

Candidate titles for migrations are:
Canadian Securities Law Reporter
Canadian Commercial Law Guide

Products remaining under CCH Online are:
Canadian Tax Library Plan
Canadian Real Estate Income Tax Guide
Canadian Legislative Pulse
Provincial Tax Reporters

The US CCH databases will stay on the Intelliconnect Platform:
Federal Securities Law Reporter
Tax Consultant Library (Standard Federal Tax Reporter)
Products Liability Reporter
Trade Regulation Reporter

or on the web-based sites:
Kluwer Competition Law
Kluwer Arbitration
International Encyclopaedia of Laws
Kluwer IP Law

Collections Corner: Revised Collections Policy

The Law Library has revised its Collections Policy!

A link to the draft policy has been included in this article. Faculty with comments are encouraged to contact Elizabeth Bruton.

Some History

In the forward of a 1990 document entitled "Collections Management Policies" John D. Hoover from Western Libraries wrote that requirements for the writing of Western's Collections Policies were first introduced in 1971 with the model for these initial documents being Stanford University Libraries. These first policies were prepared by faculty units and were revised from time to time "usually on the initiative of individual academic departments or faculties".¹

Prior to the creation of the 1975 Law Library's Collection Policy, the correspondence between the Law Librarian Margaret Banks and other members of the "Law Library Committee" reveal a disagreement as to how the policy should be organized. Faculty wanted a "Book Selection Policy" which would tie library collection decisions to the courses offered by the Faculty of Law. Margaret wanted the collection broken down by jurisdictions and general subject areas further broken down into primary and secondary sources. Margaret remained firm and her original outline is still used today.²

Unlike other libraries, she was also firm that the librarians would actually order the books. Margaret wrote that although Faculty did recommend book purchases to her, she "did not allow faculty members... to complete green slips because...they never did it properly and the work had to be redone by law library staff."³

By the late 1980s it was clear that the policies required a major overhaul. In this second revision project, which relied on the American Library Association's *Guide for Written Collections Policy Statements*, one major change was that "the actual writing and editing was done by the collections librarians themselves in consultation with members of each academic unit rather than the academic unit itself."⁴

As part of the Association of Research Libraries' "National Collections Inventory Project" in 1988, the Law library prepared a detailed assessment and evaluation of its collection. A collection assessment was also prepared in 1991 in connection with plans to establish a graduate program in tax law.

These initial policies were followed by updates in 1990, 1998, 2003, 2007, and 2010.

The 1990 Collections Policy has no references to electronic publications or databases. The establishment of the National Tax Institute within the Faculty of Law

was viewed as a major contributor to changes not only in the number of tax courses offered and the planning for a graduate program in Tax but also as a development of a superior collection in taxation. With the introduction of the Laval Exchange Programme, the library expanded its collection of Québec materials, including French language titles. U.S. law was seen as heavily influencing commercial and corporate law, securities and labour law, while British law was seen as shaping the areas of property, succession, family and tort law.

In 2001, a collections policy for electronic products was created as a supplement to the main collections policy. This policy discussed some of the headaches of CD ROM products and new online databases. Network restrictions limited the use of CDs to the computer labs, while some databases such as eCarswell could not offer universal access. Librarians were also concerned (then and now) that even with paid subscriptions, important legal materials may not someday disappear from a database.

2007 revisions include Interlibrary Loans as part of the Collections Policy. Law-specific references are also made to the Canadian Academic Law Libraries "National Resource Sharing Program" as well as an informal reference and photocopy service with Case Western Reserve University. In 2010 collections policies were, for the first time, posted on the public Western Libraries website at.

<http://www.lib.uwo.ca/policies/collections.html>

Now in 2014 our policy includes more detailed descriptions of the Programs at Western Law, including the growing graduate programs, joint or combined programs, and Faculty Research Clusters. The policy also reflects the recent downsizing of our print collection and the addition of new electronic sources. There is a new section on accessibility and a short note for potential new selectors on how the law library collects.

Find the new collections policy (draft) at:

<http://www.law.uwo.ca/lab/LawPolicy2014.pdf>

¹ University of Western Ontario, "Forward" in *Collections Management Policies: The University Library System, The University of Western Ontario* (London, Ont: University of Western Ontario, 1990) iii.

² Letter from Margaret Banks to Members of Law Faculty Council (28 September 1972) subject being "Collections Development policy statement for Faculty of Law Library".

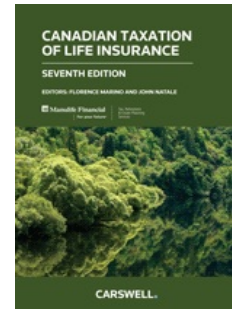
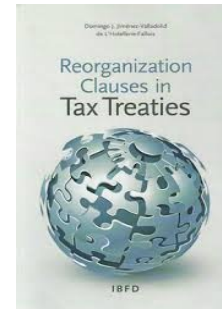
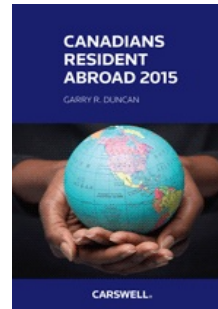
³ Margaret Banks, *The Libraries at Western, 1970 to 1987 : With Summaries of Their Earlier History and a 1988 Postscript* (London, Ont: University of Western Ontario, 1989) at 44.

⁴ Supra note 1.

Research Guides Spotlight

Taxation

Goods and services tax
 Fiscal policy Canada Value-added tax
 Direct taxation law and legislation
 Probate law and practice
 Inheritance and transfer tax
 Droit fiscal Double taxation Treaties
 Sales tax Internal revenue law



DATABASES

Taxnet.pro

Carswell's Taxnet Pro offers full coverage of all Canadian taxes including Income Tax, GST and the provincially administered taxes. Along with all the primary legislation and government documents, Taxnet Pro also offers case law related to Canadian tax as well as authoritative and comprehensive commentary from leading experts: McCarthy Tétrault analysis, and David Sherman's GST commentary. More information here!

CCH Online

CCH Online is broken down into: CCH Tax (Federal, Provincial, Financial and Estate Planning); CCH Legal (Corporate, Securities, Family, Insurance); CCH Business (Employment and Labour, Benefits and Pensions). The tax collection includes legislation, bulletins, forms, Dominion Tax Cases, Window on Canadian Tax and more.

Law students and Faculty can obtain a personal password to CCH Online. Access to individual tax titles in the collection is also available through the library catalogue.

CCH Intelliconnect

Wolters Kluwer CCH: US tax products are mounted on the intelliconnect platform. The two main services for tax are:

- Federal Securities Law Reporter
- Tax Consultant Library (Standard Federal Tax Reporter)

Access is through the library catalogue under either of the above titles.

Tax Analysts

The Law Library subscribes to a number of titles such as *Tax Notes Today*, *Worldwide Tax Daily*, and *Worldwide Tax Treaties*. Founded in 1970 Tax Analysts' mission has always been to foster "informed debate on federal, state and international tax policy". Access is through the library catalogue under the above titles.

International Bureau of Fiscal Documentation (IBFD)

IBFD is a unique centre of expertise offering high-quality information and education on international tax. Our subscriptions include:

Global Tax Surveys, *Tax Glossary*, and *World Tax Journal*.

Taxfind

TaxFind is the database of the Canadian Tax Foundation. It includes tax articles written for the Foundation's conferences as well as other publications such as the *Canadian Tax Journal*, *Canadian Tax Highlights*, and *Canadian Tax Focus*. *CD-ROM Product available in Law Library only.*

Revised research guides such as the full guide for *Taxation* can be found at:

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

WestlawNext® HEADNOTE OF THE DAY

- 220 Internal Revenue
- 220VII Estate Taxes
- 220VII(B) Estates of Citizens or Residents
- 220k4149 Gross Estate, Inclusions and Exclusions
- 220k4159 Property Transferred During Decedent's Lifetime
- 220k4159(2) k. Gifts in Contemplation of or Within Three Years of Death.

Gifts of stock and cash to grandchildren were not made in contemplation of death and were not subject to federal estate taxes, notwithstanding that donor was 99 years old, where gifts were made with motives associated with life and not with death.

Kniskern v. United States, 232 F. Supp. 7 (S.D. Fla. 1964)



MCGAFFEY LEGAL FORMS WITH TAX ANALYSIS

Also available on Westlaw® (MG-LF)