



# Taxation and Revenue Law Subject Advice

Library and Learning Support provides an extensive collection of online and print resources. Our print collections are held at The Sir Michael Cobham Library at Talbot Campus (TC) and the Bournemouth House Library (BH) on the Lansdowne Campus. The Library i-Floor at the Executive Business Centre (EBC) is available to accredited Business School staff and students.

## Searching for Information:

To start your research, login to myBU here <http://mybu.bournemouth.ac.uk/> where you can:

- access the Academic Skills tab on myBU for advice and guidance about university study skills.
- access your reading lists within 'My Units' on the Home tab;
- use the dictionaries and encyclopaedias for definitions and background information (access via the 'Reference Works' link on the Library tab);
- use mySearch on the Library tab to search across electronic databases we subscribe to, as well as our Library Catalogue, for books and journal articles;
- for a more focussed search on a selected database, use the 'Databases' link on the Library tab;

You can also access Library resources via the Library website [www.bournemouth.ac.uk/library](http://www.bournemouth.ac.uk/library). This guide refers to links on the myBU Library tab. If you require help with navigating the Library website, just contact us.

## Subject Advice Services:

We offer help and advice on information resources when you are researching for your assignments or dissertation. You can drop into the Library, make an appointment with your Subject Librarian, or use our online services.

- Ask for help at the Subject Advice Desk.
- Use the online Chat Enquiry Service for a one-to-one discussion with our Library staff.
- Phone our dedicated help line +44 (0) 1202 965959.

- Follow our blogs: Library and Learning Support News, Research Support, Subject Librarians' Blogs. All available via the myBU Library tab.
- E-mail your Subject Librarian to make an appointment, at [bslibteam@bournemouth.ac.uk](mailto:bslibteam@bournemouth.ac.uk).

## Resources for your subject:

### Off campus access

You will require your University login details to access our online databases when you are off campus.

### Books

The Library Catalogue contains details of our print collection and provides access to electronic books. Select the 'Look for book or journal' link on the myBU Library tab. Search the Catalogue for authors, titles or using subject terms. Results indicate the campus location of printed books and a shelf mark (found on the spine label).

To find a specific title, ensure you have the complete shelf mark including letters after the numbers. If QR or F&S precede the shelf mark, it is part of our reference collection which must remain in the Library and cannot be loaned.

<b>Some shelf marks relevant for Taxation are:</b>	
<b>Business Taxation</b>	<b>336.207</b>
<b>Capital gains tax</b>	<b>336.25</b>
<b>Corporation Tax</b>	<b>336.243</b>
<b>Income Tax</b>	<b>336.24</b>
<b>Inland Revenue</b>	<b>336.2</b>
<b>International Taxation</b>	<b>336.2009</b>
<b>Local government taxation</b>	<b>336.2013</b>
<b>Personal income</b>	<b>336.242</b>
<b>Tax Relief</b>	<b>336.206</b>
<b>Stamp duty/death duty/inheritance tax</b>	<b>336.276</b>
<b>Taxation</b>	<b>336.2</b>

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<b>Taxation in the EU</b>	<b>336.20094</b>
<b>Taxation in the US</b>	<b>336.200973</b>
<b>Value added tax</b>	<b>336.2713</b>
<b>Wealth tax</b>	<b>336.23</b>
<b>Some shelf marks relevant for Revenue Law are:</b>	
<b>Accounting Law</b>	<b>346.063</b>
<b>Corporation tax law</b>	<b>343.067</b>
<b>Financial services law</b>	<b>346.08</b>
<b>Income tax law</b>	<b>343.052</b>
<b>Inheritance Law</b>	<b>343.053</b>
<b>Land taxation law</b>	<b>343.054</b>
<b>Revenue Law</b>	<b>343.04</b>
<b>Share taxation law</b>	<b>346.0666</b>
<b>Value added tax law</b>	<b>343.055</b>

### Journals

Electronic journals are accessible via the 'E-journals' link on the myBU Library tab and many are available on the Library Catalogue. Search for journal titles such as those listed below. For advice on finding information, go to the Academic Skills tab on myBU.

<b>Some of the key journals for this area are:</b>
<b>Australian Tax Forum (print and online)</b>
<b>British Tax Review</b>
<b>Bulletin for International Taxation</b>
<b>EC Tax Review</b>
<b>Economist</b>
<b>European Taxation</b>
<b>International Tax and Public Finance</b>
<b>International Tax Journal</b>
<b>International Tax Review</b>
<b>International VAT monitor</b>
<b>National Tax Journal</b>
<b>Public Finance Review</b>
<b>Tax Adviser</b>
<b>Tax Journal</b>
<b>Taxation</b>

### Journal Article Databases

mySearch searches across the majority of our electronic resources. However, to search individual databases covering specific subjects, you can use the 'Databases' link on the myBU Library tab. Our online databases store bibliographic information about journal articles (such as the title, author, year of publication and abstract) and in many cases, the full text articles. They may also provide access to news, conference proceedings, reports or statistical data.

**The most useful databases for Tax and Revenue Law are:**

- **Business Source Complete**  
Business and management research database, providing full text for over 3,000 journals, including some 1,500 peer-reviewed titles.
- **Global Tax Explorer (IBFD)** - provides full text access to:
  - Tax treaties - over 5,000 tax and social security treaty documents
  - Global Tax Surveys
  - Tax News Service
  - IBFD International Tax Glossary
  - Tax Treaty Case Law and International Tax Expert Online
- **Lexis Library**  
Selected accounting and taxation journals and commentaries available in full text.
- **OECD Taxation**  
Collection of full-text OECD publications on taxation including topics such as tax revenues data and tax policies.
- **Westlaw**  
Full-text access to UK and international law journals, complemented by Legal Journals Index

Alerting services and RSS feeds allow you to keep up to date with your favourite websites in an automated way. They bring together the latest tables of contents (TOCs) of selected journals, updates on your saved database searches or news updates from online news sources and trade association websites.

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## Specialist Resources:

### Legal Information

Law information can be divided into primary and secondary sources:

- Primary sources are those which state the law, e.g. Statutes, Statutory Instruments, and Law Reports.
- Secondary sources discuss and comment on the law, e.g. encyclopaedias, digests, textbooks and journals.

Please refer to the Law subject related information (available via the myBU Library tab) for guidance on using the electronic resources for Law.

### Handbooks and Manuals

Taxation and Revenue Law is a constantly changing topic, so regularly updated handbooks and manuals are a useful source of law and good practice. For example the British Tax Guide (Shelf mark: 343.04 BRI) and Fosters Inheritance Tax (Shelf mark: 343.41053 FOS).

The following sources are accessible through Lexis Library (available via the myBU Library tab):

- De Voil Indirect Tax Service
- H.M. Customs and Excise manual
- Customs Duties Handbook
- Simon's Direct Tax Service
- Butterworths Yellow & Orange Tax Handbooks
- Tolley's Tax Series
- WJB Chilterns Yellow & Orange Tax Guides

### Tax Cases and Legislation

- British Value Added Tax Cases, 1973-1993  
Shelf mark: Law Reports 340

The following sources are accessible through Lexis Library (available via the myBU Library tab):

- Simons Tax Cases
- Tax Cases, 1875 onwards
- Tolley's Tax Cases
- Tolley's VAT Cases

- Employment Tax Planning
- Offshore Tax
- Tax Compliance
- Tax Planning
- Tax Treaties

- **Lawtel**  
Contains cases, legislation details of Parliamentary Bills, green and white papers, a daily update of new legal issues.
- **Westlaw**  
Includes Case law, legislation, commentaries, news and business information.

### Newspapers

Major UK and international newspapers may be viewed online on Factiva and Press Display (accessible via the myBU Library tab 'Newspapers' link). The Times and Financial Times are available in print format in The Sir Michael Cobham Library.

### TV and Radio Programmes via BoB: Box of Broadcasts

Access BoB via the myBU Library tab; you need to register to use this service and will receive a password. You can request TV and radio programmes up to seven days in advance or broadcast in the previous seven days. This service is available off-campus, but not available outside the United Kingdom. Requested programmes will play in your web browser.

### Professional Awareness

You are encouraged at BU to develop appropriate academic and professional knowledge and skills to enhance your employability. The Professional Awareness webpages (accessible via the 'Further Information' section on myBU Library tab) provide links to professional associations and associated publications which will support your learning.

Many of the associations and publications include job vacancies, blogs, alerting services (via RSS feeds and e-newsletters for example) and details of other organisations.

### Referencing:

Access the Library's BU Guide to Citation in the Harvard Style via the 'Databases' link on the myBU Academic Skills tab. Referencing is a way of demonstrating that you have read around your subject. Each time you use someone else's ideas or words it is essential that you acknowledge this in your work by citing the source in your text and having a reference/bibliography list at the end of your work.

Citing your references enables the reader to refer to the original source themselves. This reduces the risk of your being accused of plagiarism - the act of presenting the ideas or discoveries of someone else as your own. More information is available on the myBU Academic Skills tab.

### Contact Details:

#### **Bournemouth House Library**

19 Christchurch Road, Bournemouth BH1 3LH UK

For information and subject advice:

Tel: +44 (0) 1202 965959.

#### **The Sir Michael Cobham Library**

Talbot Campus, Fern Barrow, Poole, BH12 5BB, UK

For information and subject advice:

Tel: +44 (0) 1202 965959.

<p><b>Business School Library Team</b> <b>bslibteam@bournemouth.ac.uk</b> <b>July 2011</b></p>
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