



David vs Goliath: Tax law in the jungle of bibliometrics ... a case study report from the Library and Information Centre IBFD”

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Agenda

- ▶ **History: Tax and Life ... intrinsically tied**

- ▶ **Library and Information Centre IBFD**
 - ▶ IBFD
 - ▶ Library and Information Centre

- ▶ **WTJ and Bulletin ... How to get tax knowledge listed**



Tax and Life ... intrinsically tied

“Our new Constitution is now established, [...]; but in this world nothing can be said to be certain, **except death and taxes.**”

Benjamin Franklin, in a letter to Jean-Baptiste Leroy, 1789

Daniel Defoe's The Political History of the Devil (1726):

“**Things as certain as death and taxes**, can be more firmly believ'd.”

And in *The Cobbler of Preston* by *Christopher Bullock* (1716):

“’Tis impossible to be sure of any thing but **Death and Taxes.**”



The earliest known tax records, dating from approximately 6,000 years B.C., are in the form of clay tablets found in the ancient city-state of Lagash in modern day Iraq,”



Coincidentally the older library on record was also located in ancient Mesopotamia 2,600 B.C.

Modeling...something else (window and curtain tax)

In 1696, England implemented a **window tax**, taxing houses based on the number of windows they had. That led to many houses having very few windows in order to avoid paying the tax. Eventually this became a health problem and ultimately led to the tax's repeal in 1851.

Tax on fireplaces, bricks, beards, printed wallpaper, candles, televisions, alcohol, etc.



It can be a stinky business

Pecunia non olet. This phrase was Vespasian's reply to his son Titus, complaining about the **urine tax** he had imposed 1st century AD Rome.

During the Middle Ages, some European governments placed a tax on soap. It remained in effect for a very long time. Great Britain didn't repeal its soap tax until 1835.



Example on the other side of the world





IBFD – Home of International Taxation



IBFD North
America
Inc



IBFD The
Netherlands;
HQ



IBFD
(Beijing)
Co. Ltd.



IBFD
Asia
Sdn.
Bhd.

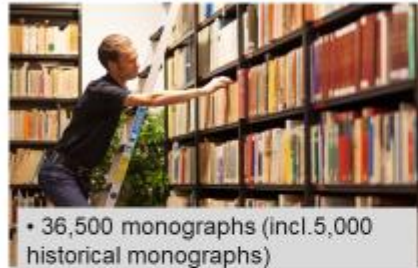
- ▶ Established in 1938 (start of IBFD)
- ▶ Small not-for-profit documentation centre
- ▶ 4 researchers



- ▶ Special Library with international focus
- ▶ 10,19 FTEs
- ▶ Library Tours
- ▶ Trainings / Instruction ('Knowledge Literacy')
- ▶ Individual offers
- ▶ Networking globally
- ▶ Research facilities
 - ▶ Full access to IBFD Tax Research Platform
 - ▶ Full access to items linked to Library Portal



Facts & Figures – January 2021



- 36,500 monographs (incl. 5,000 historical monographs)



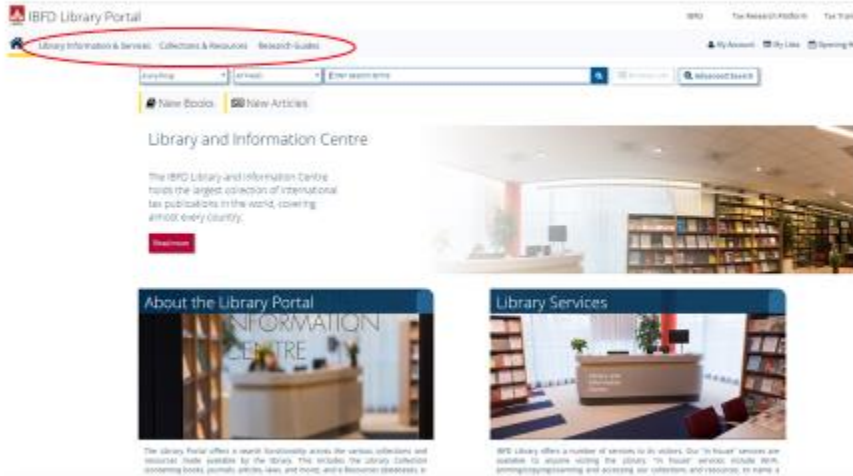
- 543 journals (electronic and print), official gazettes, etc.
- 400+ loose-leafs
- 64,000 articles catalogued



- 130+ online databases and resources
- More than 500 subject-specific websites listed

Where and how to find us ...

Library Portal = library.ibfd.org



IBFD Library Portal

Library Information & Services | Collections & Resources | Research Guides

Library and Information Centre

The IBFD Library and Information Centre holds the largest collection of international tax publications in the world, covering almost every country.

News

About the Library Portal

The Library Portal offers a search functionality across the various collections and resource made available by the library. This includes the library collection consisting books, journals, articles, news, and more, and a Resource database.

Library Services

IBFD Library offers a number of services to its visitors. Our 'in house' services are available to ensure visiting the library. 'In house' services include help, borrowing/returning and accessing our collections and resources, in home.

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IBFD Library Portal

Library Information & Services | Collections & Resources | Research Guides

Library Services

New Books | New Articles | Reserve Work Space | Library Introduction Video

IBFD Library closure

During the current circumstances with COVID-19, IBFD closely follows and implements the guidelines of the Dutch Ministry of Health and the Dutch Ministry of Foreign Affairs. As everyone is still asked to work from home as much as possible, the physical IBFD Library will stay closed until further notice. Part of our digital library services are **STILL OPERATIONAL**. Document delivery requests and other enquiries for information can still be fulfilled remotely by our dedicated Library staff through libinfo@ibfd.org. Stay safe & healthy and we hope to be able to see you in the Library again soon.

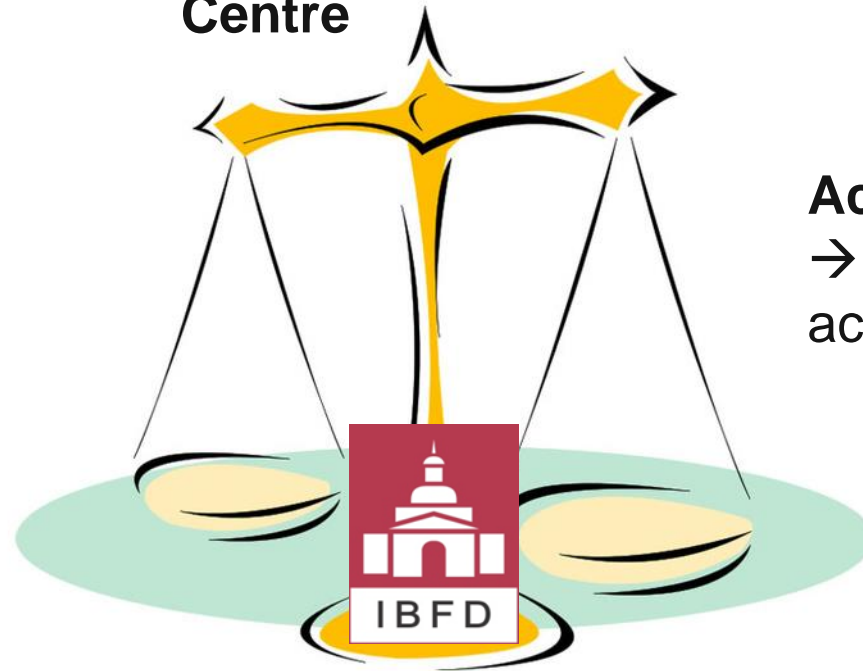


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Publishing
→ KPI, ROI



Academics
→ Research spirit,
academic traditions



Our adventure trip to indexation

Bulletin for International Taxation

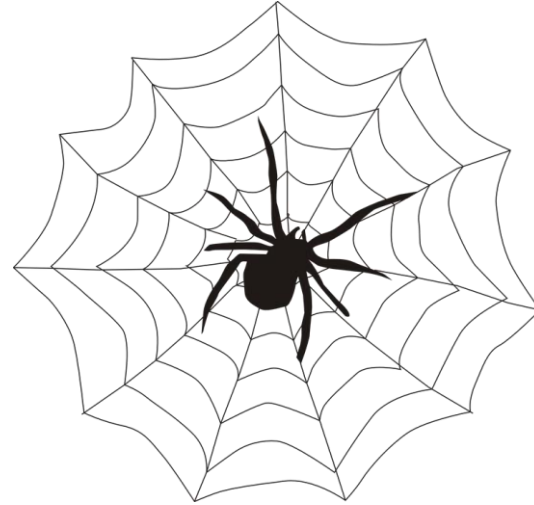


World Tax Journal



▶ Networking

- ▶ Tax Law Libraries Network
- ▶ Creating awareness globally



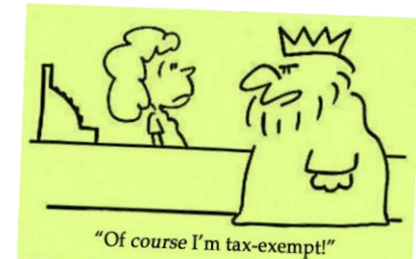
▶ Why tax?

“I like to pay taxes. With them, I buy civilization.”

Oliver Wendell Holmes Jr.

“Like mothers, taxes are often misunderstood, but seldom forgotten.” *Lord Bramwell*

<https://www.irs.gov/newsroom/tax-quotes>



Library and Information Centre

International Bureau of Fiscal Documentation

“Your gateway to information about international and comparative taxation.”

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 [Library Introduction Video](#)