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# Reactivating the Tax Appeal Board of Trinidad and Tobago's Library: A Case Study

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## ABSTRACT

The study documents the revival of the library of the Tax Appeal Board of Trinidad and Tobago after its closure in 2006, and its subsequent reopening four years later. It describes the development program used by the library between 2015 and 2017 to reactivate its services, highlighting the achieved outcomes such as updating the collection and infrastructure, implementing a new integrated library system, and creating the Trinidad and Tobago Tax Cases database using the Decisia platform. The paper also evaluates how some of the measures implemented during the library upgrade project have further developed beyond the development program period, and concludes by assessing the success of the library upgrade program.

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## INTRODUCTION

His Honour Anthony Gafoor, Chairman of the Tax Appeal Board of Trinidad and Tobago, protested what he called "savagery in the highest order" in response to the events of February 20th, 2006. On that day, security officers entered the board's second-floor premises at the Hall of Justice on Knox Street in Port of Spain and forcibly evicted staff members. The staff quickly gathered their personal belongings, turned in their identification badges, and were escorted out of the building. According to a Newsday newspaper article, board member Vidya Dean-Maharaj left the Hall of Justice with his personal effects and disappeared in Woodford Square feeling dejected (Joseph, 2006).

The eviction of the Board resulted from several months of disputes over space at the Hall of Justice. Since January 13th, 2006, the Board's registry, administrative services, and library had been closed and the Board was unable to hold sittings. The Board's removal from the Hall of Justice marked the beginning of a difficult period for the Tax Appeal Board. In his introduction to the Board's 2007-2008 Annual Report, Justice Gafoor expressed his lament over this wilderness experience:

*No one can really know, apart from my crew members, the terrible toll taken on our health and well-being by this ordeal which has impacted on all of us, personally and professionally, including lack of berthing space to park, lack of library and IT resources and a lack of proper amenities to discharge our critical functions. (p. 2)*

### **Tax Appeal Board's Legislative underpinning**

The Tax Appeal Board of Trinidad and Tobago (hereafter TAB) was created by Act No. 29 of 1966 as a superior court of record to facilitate the settlement of disputes between taxpayers and tax assessors. As a superior court of record, the TAB has been vested with the rights of a high court and operates with civil procedures and practice directions as other courts in the civil system. The TAB deals with appeals of various types of taxes which are administered in mixed economies like Trinidad and Tobago, such as income tax, corporation tax, customs duties, value-added tax, stamp duty and property tax. The Tax Appeal Board Act, Chapter 4:50 provides for the appointment of a Chairman "who is an Attorney-at-law of not less than ten years standing" and for the appointment of ordinary members who have "knowledge of or experience in the areas of law, commerce, finance, industry, accountancy, taxation or the valuation of property."

### **TAB finds a new home**

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When the Board was removed from the Hall of Justice almost all the Board's belongings were boxed up and stored; and the Board was moved from pillar to post until 2010 when it was provided with rented accommodation at Frederick Street, Port of Spain. This space was specially outfitted for the Board and its associated functions. The library was one of those auxiliary functions which benefited tremendously from the new accommodation. The library space was approximately 1900 square feet which provided sufficient room for the library's immediate needs.

### **The Tax Appeal Board Library**

The Tax Appeal Board Library is a judiciary library that is fully funded by public funds (IFLA, 2006). Plans for the creation of the library and a librarian position were made at the inception of the Tax Appeal Board in 1966. The Trinidad and Tobago Estimates of Expenditures for 1966 revealed the creation of a new position, Librarian I, on the Tax Appeal Board's approved positions list (Ministry of Finance of Trinidad and Tobago, 1966). Although the position was changed to Library Assistant II a year later, the officers in this role have consistently provided professional services.

The development of the Tax Appeal Board Library was a significant accomplishment for the professionals who worked in the library over the past 55 years. The public officers assigned to the library throughout the organization's existence were able to develop and manage the library with credibility. The foundation they built is the basis upon which the current library staff, who undertook the library upgrade, were able to build.

At the library's embryonic stage, an allocation of \$4,000 Trinidad and Tobago dollars (TTD) or approximately \$2,330 United States dollars (USD)<sup>1</sup> was made for "Books and Periodicals" expenditure in 1966 (Ministry of Finance of Trinidad and Tobago, 1966). Over fifty-plus years, the collection grew significantly, acquiring books, law reports, and periodicals relevant to a Commonwealth country, such as the All-England Law Report, Australian Tax Reports, Australian Tax Decisions, British Tax Encyclopaedia, British Tax Review, Canada Tax Cases, Income Tax Reports (India), Local Government Reports of Australia, Rating and Valuation Reports, Ryde's Rating Cases, East African Tax Cases, and South African Tax Cases. As of the end of 2020, the library had a collection of 3,900 volumes consisting of law reports and monographs.

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<sup>1</sup> Exchange rate of 1.714 Trinidad and Tobago dollars equivalent to one (1) United States dollar was used to calculate the Us dollar amount. This exchange rate was retrieved on October 5, 2020 from an online document titled *Treasury reporting rates of exchange* which was found at [https://www.govinfo.gov/content/pkg/GOVPUB-T63\\_100-b8e9fea1b3806032f899251fd40bb96f/pdf/GOVPUB-T63\\_100-b8e9fea1b3806032f899251fd40bb96f.pdf](https://www.govinfo.gov/content/pkg/GOVPUB-T63_100-b8e9fea1b3806032f899251fd40bb96f/pdf/GOVPUB-T63_100-b8e9fea1b3806032f899251fd40bb96f.pdf)

When the TAB reopened in 2010, the library had some good physical infrastructure available from its previous location at the Hall of Justice, such as durable, near-perfect shelving and a beautiful, historic conference table used for many pivotal TAB meetings and staff functions. The library also had a useful, though not updated, collection of books and law reports. In 2012, the library acquired MINISIS for use as the library's integrated library system. However, what was lacking at that time was the human resource to transform these inputs into the desired outputs. Therefore, between 2013 and 2015, a team consisting of a librarian and two library assistants was assigned by the National Library and Information System Authority (NALIS)<sup>2</sup> to the TAB to reactivate the library.

At the beginning of the library upgrade, the MINISIS library system was not fully functional, and its shelving was crammed with books, leaving little room for physical additions. The judgment collection was paper-based and needed to be reorganized, digitized, and made accessible. Additionally, the library space was not optimally designed, with inadequate lighting, poor space utilization, inefficient shelving arrangement, and outdated furniture pieces. Furthermore, various items were relocated to the library, creating confusion as to their proper location.

## METHODOLOGY

Before a single word was written for the proposal for the Reactivation of the Tax Appeal Board Library some time was spent learning about the Board and getting a sense of the expectations and vision of the Chairman, members of the coram, registrar and other members of staff for the library. What did it mean to people over the past fifty-five years? What is their vision for the Tax Appeal Board's library? How could the library improve on the services which were provided? As intimated before, the process did not start with the writing of the proposal, but with getting the buy-in of the chairman, members, and most importantly the registrar of the TAB, who is the accounting officer<sup>3</sup> for the Tax Appeal Board. In my experience, getting the unwavering support of the leaders of your organisation is the most important element of the project, as without their undaunting support your project will not be advanced. Developing a project pitch is necessary and selling your vision of what the library could be is essential; though in this case my spiel was delivered in an informal setting while the Registrar was juggling his way through bundles of legal documents. However, the job of selling the advancement of the library was made much easier in the TAB's case because the Chairman and the Registrar were strong advocates for the library.

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<sup>2</sup> NALIS refers to the National Library and Information System Authority which was created via Act No. 18 of 1998 to provide for the development and coordination of all library and information services in Trinidad and Tobago and related matters.

<sup>3</sup> The Accounting Officer is defined in the Exchequer and Audit Act, Chapter 69:01 Section 2 Part I as: "any person appointed by the Treasury and charged with the duty of accounting for any service in respect of which moneys have been appropriated by the Constitution or by Parliament, or any person to whom issues are made from the Exchequer Account."

However, trying to reactivate the library using the annual financial allocations given to the TAB in my evaluation could have been a decade-long task. This was my estimation based only on the average annual book expenditure of \$253, 981 (TTD)/\$39,685 (USD) from 2010-2014<sup>4</sup>. But since a ten-year development project would not create the necessary and speedy access to the library's legal and tax information resources which was needed by stakeholders it was decided to undertake the library reactivation as a special project. The approach taken was to seek approval for a Public Sector Investment Programme, also referred to as a Development Programme. The Development Programme is a government funded "medium term budgeting and strategic planning tool used to translate priorities and plans into tangible programmes and projects for the development of the country" (Parliament of the Republic of Trinidad and Tobago, 2020).

The formal process began with the writing of a proposal which was sent to the Ministry of Planning and Sustainable Development's Project Planning and Reconstruction Division (PPRD) for evaluation of the proposal. PPRD's evaluation ensures that if the project is approved that it would ultimately redound to the benefit of the nation's citizens. The goal of the proposal was to acquire funding for the upgrade of the library under the Development Programme rather than from recurrent expenditure. The proposal outlined areas such as objectives, duration, output and deliverables, project beneficiaries, costs and financing, the implementation arrangement and outcomes and impacts of the project.

### **Objectives of the Library Upgrade Programme**

The objectives of the library upgrade programme were:

1. To make the library's resources accessible to researchers through the implementation of a library management system.
2. To make the Board's decisions easily accessible via a digital platform.
3. To update the library's collection with key information resources that provide accurate, quality information.
4. To expand the library's shelving capacity and create a more efficient shelving layout which facilitates the quick and efficient storage and retrieval of information.
5. To improve the library's aesthetics and the quality of the user space.
6. To put systems in place for the management and daily operations of the library at a professional standard.
7. To ensure the safety and security of members of staff.

### **Project beneficiaries**

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<sup>4</sup> The average annual book expenditure of \$253, 981 (TTD)/\$39, 685 (USD) was averaged using the estimates of expenditure for book and periodical purchases between 2010-2014. The exchange rate used to covert Trinidad and Tobago Dollars (TTD) to United States Dollars (USD) was \$6.40.

The beneficiaries of the project could be distinguished into two groups: internal beneficiaries and external beneficiaries. The internal beneficiaries were identified as the Chairman and Members of the Board, administrative staff, library staff. The external beneficiaries would be the attorneys from Inland Revenue Department, attorneys from Customs Division, attorneys from private firms, lay appellants, law school students, tax accountancy students from private educational institutions, researchers from government ministries and regional and international tax advocates and members of the public who are engaged in their private research. As a government-funded library, our external beneficiaries could be very wide, and we hoped to assist any researcher whose research needs fell within our ambit.

### **TAB Project team**

To ensure that the project was a success an in-house project team consisting of the Registrar, Information Technology Specialist, Administrative Assistant, Accounting Assistant and the Librarian was assembled and managed the project between 2015 to 2017. Also providing critical support for the operationalisation of the project were two Library assistants, who were part of the team which was assigned to the TAB Library.

### **Disposal of library materials**

As part of the library upgrade process, the library engaged in the disposal of irrelevant digests, law reports and furniture. The disposal process was in line with the public guidelines for the disposal of government property, whereby the items to be disposed of were subjected to a Board of Survey. The Chairman and other members of the Board of Survey physically inspected the items which were identified for disposal and attributed to each item whether they should be sold, destroyed, donated, or repaired (Central Tenders Board, 2008). Once the Board of Survey completed their review and report, the Central Tenders Board sent their written recommendations for the treatment of the relevant items. This was done in the first year of the project, as the disposal of the items was necessary to create space for new compact shelving and furniture layout in the library. The books and outdated furniture which were approved for disposal were largely removed from the library and stored elsewhere and eventually removed by a recycling company which issued a certificate of destruction for the said items.

## **RESULTS**

1. The project spanned from 2015 to 2017 with a total of \$1,500, 010.00 (TTD) one million, five hundred and ten thousand dollars or approximately \$221,895 (USD)<sup>5</sup> being budgeted for the

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<sup>5</sup> The exchange rate used for this calculation was TTD\$1=USD\$6.76

- entire Library Upgrade programme. Of this amount \$1,133,813 (TTD)/167,724 (USD)<sup>6</sup> was spent. With this funding we were able to:
2. Acquire Decisia platform which would enable the TAB to self-publish the Board's decisions
  3. Update the library collection
  4. Create more visual spaces by using glass walls and inserts rather than solid walls; and repaint the entire library and upgrade the circulation desk
  5. Upgrade the lighting
  6. Add end panels and canopies to extant shelving
  7. Install compact shelving
  8. Install access doors with an access card system
  9. Acquire book trolleys and step stools to make the removal and replacement of books on shelves safer
  10. Implement EOS.Web Express integrated library system
  11. Purchase new computers and a combined printer, scanner and photocopying machine with the copy card system.
  12. Add easy seating to complement the existing study chairs
  13. Install planter boxes and plants to bring greenery into the library atmosphere
  14. Acquire the 3M security system

Improve book security and accountability through the implementation of tattle tape, RFID and a hand-held RFID reader.

## DISCUSSION

Was the Library Upgrade Programme a success? Yes. Did we achieve what we set out to achieve? Yes. Seeing the project to its successful end often meant rolling-up shirt sleeves and getting somewhat dusty, but the tasks were undertaken with gusto because the Library Team had the vision to create a library space that was attractive and didn't feel like the stereotypical government office. After the library upgrade, external users would comment on how attractive and well-laid out the library looked and felt. We created a visual impact and a layout that was professional, organised, yet comfortable.

### Providing a unique reference service

However, while a great-looking library will get you noticed, the service that you provide is what will make your clients remember you and become life-long customers. When we embarked on the library upgrade programme one of the key questions that we asked ourselves was: How can we serve our clients better? What we discovered from our qualitative research which involved primarily talking to people and reading what had been written about the library in the past, is that our clients primarily

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<sup>6</sup> The exchange rate used for this calculation was TTD\$1=USD\$6.76

needed quick access to our decisions, access to contemporary research materials on the ever-changing world of taxation and tax law and a quick reference service.

During the period of the library's closure, the reference service which had been provided by the library before its closure was greatly missed, particularly by the judges. Therefore, in rejuvenating the library we set out to provide a reference service that was unique. For example, if we were asked to source articles, cases and legislation relevant to property tax we not only sourced the documents, but we organised them in a dossier format with a contents page and tabs that would make using the various articles easy. Even for external researchers, we extended ourselves by trying to source items not in our collection or by making enquiries about where a particular item could be found and directing the external researcher to the library where the material was located. This type of service is what we envisioned when we described the reference service that we would provide as "unique reference service".

### **Accessing the Board's decisions**

Attorneys and accountants who represented many of the firms in the manufacturing and energy sector in Trinidad found lack of access to the Board's decisions untenable. Therefore, one of the pivotal objectives of the library upgrade programme was to provide access to the Board's decisions. How could we solve this issue? We decided to find a digital solution to making our decisions easily accessible. In our case making the Board's decisions accessible was not just a matter of emailing out the decisions. We were confronted with Rule 20 of the Tax Appeal Board Act which required that unless the Board had been given authorisation to publish a decision, such decision would have to be redacted. The library needed to find a way to make the Board's decisions' accessible, easy to use and available all the time. Additionally, we needed to find a way that would not negate future editions of the hardcopy edition of the Trinidad and Tobago Tax Cases Database. And lastly, we wanted a solution that could possibly allow the Board to generate some revenue which would assist in covering the cost of the solution that we decided on.

### **Self-publishing the Board's decision with Decisia**

The solution to making the Board's decision easily accessible came in the form of Decisia, a cloud-hosted, software as a service solution which allowed the library to self-publish the Board's decisions. Our self-publishing effort allowed the library to create a full-text, searchable database which would be packaged and promoted as the Trinidad and Tobago Tax Cases Database, as the screenshot in Figure 1 below shows.



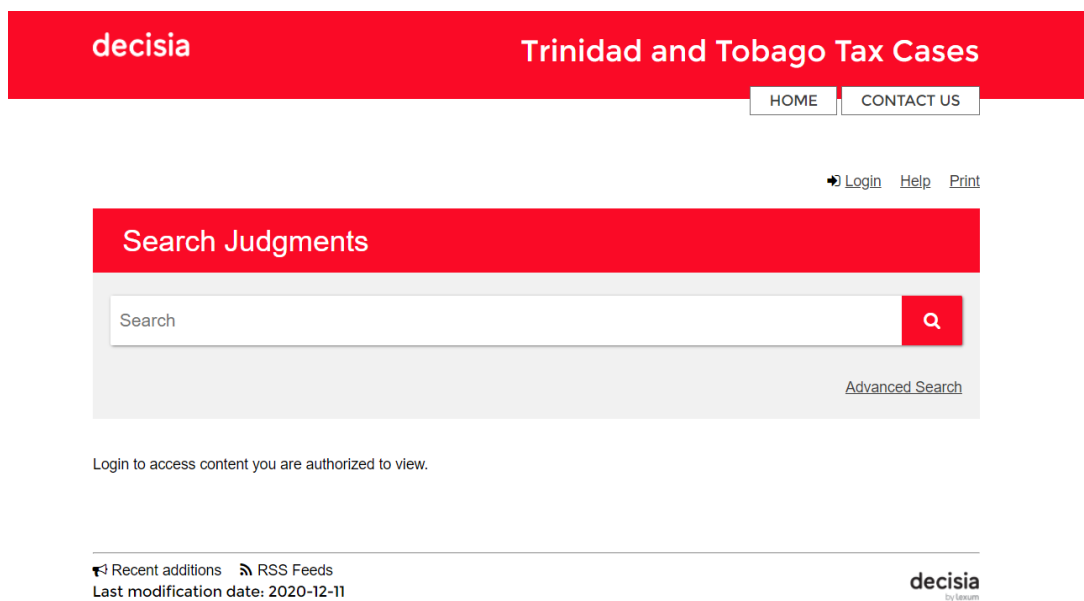


Figure 1 Trinidad and Tobago Tax Cases database homepage

The Trinidad and Tobago Tax Cases database was officially rolled out to subscribers in September 2019, and to date, it has done extremely well and has received very favourable reviews on the database's ease of use. This is evidenced by the number of searches of the TTTC database: in 2017 the number of searches was 69 and for 2020 it was 2285 searches. Additionally, the TTTC database has also generated revenue for the TAB which helps to defer the costs for maintaining the service.

### Updating the library's collection

Another outcome that we wanted to achieve from the library upgrade programme was to update the book collection so that tax law and associated information of a professional level would be available to both internal and external researchers. Based on Act 29 of 1966, the disciplinary focus of the library's collection was practically set-out by law. Therefore, the provision of tax law and related information is part of our core function and is the focus of the library's collection development strategy.

Taxation is a very dynamic research topic; therefore, new books are constantly being published. However, an evaluation of the library's collection in 2015 showed that the library's collection lacked research materials on relevant topics such as double taxation, transfer pricing, arms-length transactions, and intra-company transactions to name a few. Our purchases were guided by our collection development strategy, the information gathered from the conversations that we had with our stakeholders, the analysis of research queries, examination of the extant collection, as well as research to uncover cutting-edge publications on taxation law.

Based on the TAB's legislative foundation and the qualitative research that guided our purchases, updating our book collection was relatively straightforward once the funding became available through the government funded Development Programme. The purchase process involved selecting books and treatises from various online catalogues; getting quotations from at least three suppliers; selecting the items which had the most competitive price and making a recommendation to the Accounting Officer for the purchase of the items. After this was done and the purchase order was prepared; the library just had to wait for the delivery of the books to verify the invoice and thereafter, the supplier would be paid. Besides books and treatises, we also updated a few of the key tax law reports such as Australasian Tax Cases, Canada Tax Cases, Reports of Tax Cases, and Simon's Tax Cases.

These new additions to the library's collection were purchased in hardcopy. The decision to update our book collection using hardcopy material was made because taxation books in eBook format from various publishers were not available on a unified platform that would allow the library to manage the eBooks properly. Many of the key publishers of legal texts for Commonwealth countries did have eBooks platforms that were appropriate for a library. The law reports which were purchased were also acquired in hardcopy format as maintaining access to the international judgments found in law reports such as Simon's Tax Cases was important. A hardcopy would ensure that even if we lost access to LexisNexis, our key legal research database we would still be able to find caselaw.

An important point which was highlighted during the library upgrade project was because the library's collection is largely tax focused this would augur well for inter-library loans. The quantity of inter-library loans could increase if other libraries took a similar approach to collection building, and we shared information via our catalogues on the books in our collection. Inter-library loans could reduce the duplication of resources among libraries and would ultimately mean more efficient use of public funds.

How did the library measure its ability to fulfil this standard? To gauge our success in this area we used an analysis of our research queries where the target was a book on taxation or related legal topic. From our review of our research queries data, we have been able to provide the necessary items or substitute items in approximately 80% of the queries.

### **Organising the collection using Moys Classification**

Purchasing hundreds of new books is great for any library as it helps to rejuvenate the collection. However, if these items are not organised properly using a classification system, then their retrieval by both staff and patrons would be difficult. Therefore, part of the entire process of upgrading the library's collection involved reclassifying and reorganising new and extant items. Like other law libraries in

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Trinidad and Tobago, the TAB library had been using the Moys classification system to classify items and this practice was continued. Albeit the process of classification was adventurous because Moys classification system has limited enumeration of some of the unique intersections between tax law and other subject areas which often called for the creation of new numbers.

### **Providing for better accountability for library materials**

Hand-in-hand with the reclassification and rearranging of items in the library collection was the cataloguing of items in the library and their representation in an online catalogue. We believed that the implementation of an integrated library system (ILS) would fulfil this objective and assist in ensuring better accountability for library materials. Additionally, the provision of an ILS would also allow better access to the library's collection, particularly to external researchers. Our eventual choice for an ILS to replace the MINISIS system was the cloud-hosted EOS.Web Express. This software proved to be very versatile, user-friendly, and cutting edge. At the time of acquisition several other special libraries in Trinidad were using EOS.Web Express, which influenced the library's decision to use EOS.Web Express. While there were not any formal discussions among the libraries about cooperating based on EOS.Web Express it was hoped that ultimately some type of cooperation could have been achieved with these other libraries. However, for a relatively small library like ours, managing EOS.Web's annual subscription costs, particularly amidst our national economic belt-tightening programme proved to be too much. This problem was particularly daunting as the annual subscription costs had to be paid in United States dollars. From 2016 to 2020 the struggle to pay the annual subscription costs often meant that we had no access to our ILS, thus negating our plan to implant our catalogue in researchers' minds as the "place" to go for tax law research.

By mid-2020 it was confirmed that we could not sustain the annual cost of EOS.Web and we transitioned to another great ILS, Alexandria Library System, which is also quite cutting edge and user friendly, but more budget friendly. In hindsight, the budget-friendly Alexandria Library System would have been a better choice because of its cost effectiveness, ease of use and pervasiveness within Trinidad and Tobago. The TAB's ability to pay the lower annual subscription fee for Alexandria would mean that the library could enjoy unbroken access to an excellent, dependable ILS. Had this been the case after 2017 when the Development Programme ended, the library would have been able to push the collection to more external stakeholders which would have assisted the library in fulfilling one of its objectives of increasing the number of persons who access the library's resources.

### **Reaching more people**

One of the outcomes that was desired for the library reactivation project was to increase the number of persons who would be able to access the library's resources. Increasing access to the library's resources was important because the library is fully funded by public funds. Our plan to achieve this was to market

the library and its resources via the library's ILS, the organisation's website, displays, newsletters, brochures, word-of-mouth, our ILS and any other avenue that became available. While our efforts were somewhat hampered by the lack of a TAB website, we were still able to make some inroads using by the publication of two newsletters and traditional word-of-mouth. The first newsletter, The Tax Appeal Board Guide to Decisions contained summaries of the Board's judgments; and the second newsletter was more internally focused and used to capture internal events and developments at the Tax Appeal Board. The Tax Appeal Board's Guide to Decisions Newsletter was sent out via a mailing list. However, the library still has some work to do to increase the penetration of the library and the services that it offers.

## CONCLUSION

Was the reactivation of the Tax Appeal Board Library project a success? Yes. While we have not achieved one hundred percent success at every standard that we identified for the library reactivation program, we have made significant progress in all and completed the most impactful objective by creating the tax database. The Trinidad and Tobago Tax Cases Database is one of the most enduring aspects of the library upgrade programme that is contributing significantly to the development of the national tax jurisprudence.

The library has transitioned to the 2020-2025 strategic plan, and it is expected that some of those niggling areas which could were not ironed-out between 2015-2020 will find the financial and human resources to be completed. The successful reactivation of the Tax Appeal Board's library is a vote of confidence for the project team which implemented the project and the TAB. In the future, when the TAB acquires a permanent home, there is no doubt that this "Rolls Royce of a specialist tribunal, both in its personnel and its powers" (unreported, HCA No. 1254 of 2000) as opined by Justice Myers will transcend and become the electronic court that it envisioned.

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