

Classification Codes of the Tax Law and Public Finance library

The holdings of the Tax Law and Public Finance library are classified according to two different classification systems and are freely accessible. The holdings in the area of Public Finance are organised according to the RVK (Regensburgener Verbundklassifikation). The classification in the field of Tax Law covers geographic and subject area codes, which at the same time indicate the book's position on the shelf. Within the various system areas, books are numbered consecutively. The elements of the classification in detail:

Country and country group codes

Each book is assigned to a country or a country group respectively, whose legal system it addresses predominantly. The country code consists of one to four letters of the (German) alphabet. Examples for country codes:

D (Germany), **Gr** (Great Britain), **F** (France), **Sp** (Spain). Examples for Country Group Codes: **Bl** (Benelux) , **LAm** (Latin American Countries), **EL** (developing countries).

This is followed by the numbers **I** or **II**, which serve as an approximate classification for the evaluation of the literature. **Group I** covers overall views, commentaries, legal texts, hand- and text books. **Group II** covers monographs, dissertations, collected editions.

The literature on the primary areas of the library "Tax and Accounting" is designated as follows:

- 5** Accounting
- 500** General and comprehensive literature / text books, commentaries
- 510** Economic basics (here also: balance sheet analysis)
- 520** Constitutional basics
- 530** Accounting reform/accounting policy
- 540** Internal accounting/book keeping
- 550** Commercial accounting/IAS
- 560** Tax accounting/statutory provisions & case law relating to the preparation of tax balance sheets.
- 570** Special purpose balance sheets
- 580** Valuation of companies
- 585** Valuation of individual economic goods
- 590** Audit
- 595** Preparation of accounts-related questions of cross-border economic activity
- 599** Miscellaneous

- 6** Tax Law
- 600** General and Comprehensive Literature on Tax Law (including: legislation, reference books, conference reports, overall views, historical facts, legal history)
- 610** Economic basics of taxation
 - 611 General issues
 - 612 Political economics and financing business
 - 613 Industrial management
 - 614 Fiscal consequences
 - 619 Miscellaneous
- 620** Constitutional Law and Taxes
 - 621 General
 - 622 Financial System
 - 623 Fundamental freedoms
 - 624 Non-fiscal levies
 - 629 Miscellaneous
- 630** Treatment of comprehensive facts and circumstances in tax law
 - 631 Tax Reform/Fiscal policy
 - 632 Business Taxation / Conversion Law / Corporate Taxation
 - 633 Taxation according to professions, branches and economic goods
 - 634 Environmental protection and taxes
 - 635 Professional law of tax advisors and accountants, specialised lawyers
 - 636 Civil-law partnerships, association, foundation, public-law corporation
 - 639 Miscellaneous
- 640** Fiscal Procedural Law
 - 641 General issues
 - 642 Administrative proceedings
 - 643 First-instance fiscal courts
 - 644 Law regarding fiscal offences
 - 649 Miscellaneous
- 650** Special Tax Law
 - 651 General issues
 - 652 Income Tax, Wage Tax and Solidarity Surcharge
 - 653 Corporate Tax
 - 654 Inheritance Tax and Gift Tax
 - 655 Valuation Act / Capital Tax
 - 656 Trade Tax
 - 657 Value-added Tax
 - 659 Miscellaneous
- 660** International Tax Law
 - 661 General issues
 - 662 National Foreign Transactions Tax Law
 - 663 Double Taxation
 - 664 Cross-border economic activity

665 Other Treaty Law
669 Miscellaneous

670 Tariff Law

690 Miscellaneous

Example:

Oe-I
652
24
(2)

OE Country designation: Austria
I Approximate classification textbook/commentary
652 Income Tax
24 Consecutive numbering
(2) Designation of the edition

Parallel to this, you will find for every country holdings in the literature on general fields of law, which are marked by the following key letters:

A Employment Law
B Civil Law
D Miscellaneous
FS Anniversary Publications
G Corporate Law (at present only in tax law)
 G1 General issues/cross-section questions
 (textbooks, commentaries)
 G2 Partnerships
 G3 Corporations
 G4 Company Law / group valuation
 G5 Banking law / law of the stock exchange / capital
 market law
 G6 International Corporate Law
 G7 Economic questions
 G9 Miscellaneous
H Commercial Law
IMR Internet & Media Law
S Criminal Law
V Administrative Law
Z Civil Procedure Law

Codes for subject areas

In addition to literature on individual countries or country groups, the library holds books in the following subject areas.

DOK	Documentation; Computer Science Law, Data Processing and Law
EC	Economics
HF	Academic research
IPR	International Private Law
ISLAM	Islamic Law
IWR	International Economic Law
PH	Philosophy of Law
RV	Comparative Law
TECH	Technology, Natural Sciences
VR	Public International Law

* within the subject areas, there is a distinction only between I and II.