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 (Regensburger 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
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 county 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.