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Taxation : Depth Classification Version of CC.
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[A depth classification version of Colon Classification for compound subjects going with the Basic Subject "X72 Taxation" is given. The methodology of design is based on that for freely faceted classification. Economy in schedule building has been achieved by using different devices — such as, Subject Device and Divide-like Device — wherever found helpful. An index to the schedule, fifty-four examples of micro documents classified according to the depth version, and an alphabetical index to the subjects of the micro documents derived by chain procedure, are given.]

ABBREVIATIONS USED :

(BS) = Basic Subject	(M) = Matter Isolates
CC = Colon Classification	(P) = Personality Isolates
(CN) = Class Number	(QI) = Quasi Isolate
(E) = Energy Isolate	(SD) = Subject Device

1 Scope of the Paper

This paper demonstrates the design of a depth classification version of CC for compound subjects going with the (BS) "X72 Taxation". The methodology for designing a freely faceted scheme for classification, based on postulates, canons and principles, has been used (3, 5).

2 Schedule of Isolates

21 SPECIATORS IN (IP1)

The Quasi Isolates, helpful in deriving speciators to form Compound Isolates in (IP1), are given in Table 1. The sequence among the (QI), determined by using Group Strategy and Wall-Picture Principle, is deemed to be helpful to a majority of the specialists in the subject (1, 5).

211 Table 1. List of Quasi Isolates (1P1)

SN	Sector (S—)	Quasi Isolate
1-6	9AY to X	By Assessee/Payer
1-4	D to X	By Corporate body
1	M	By Service
2	H8 to K()	By Industry
3	D1	By Government
4	Db to Dr	By Learned body
5-6	Ay to CB	By Person
5	CB	By Income category
6	A to C5	By Class of person
7-24		By Variety of tax
7-19	0Z	By Factor
		<i>for Sales tax</i>
7	76 to 7 ()	By Commodity
8	75A	By Stage of sales tax
9	75I	By Feature of sales tax
		<i>for Income tax</i>
10-11		By Variety of income
10	3A	By Source
11	31 to 39I	
		<i>for Building tax</i>
12-14		By Purpose
12	223	By Occupier
13	22q	By Location
14	22c	
		<i>for Land tax</i>
15-19		By Kind of land
15	21U	By Utilisation
16	21P to 21S	By Acreage
17	21K to 21M	By Capital outlay
18	21F to 21J	By Cultivator
19	21B to 21D	
20	0A	By Taxing authority
21	0I	By Incidence
22	zA	By Measure
23	cy	By Rate
24	a	By Base

22 SCHEDULE OF (1M1)

A schedule of special Property Isolates is given in (1M1). Some of the isolates are subdivided by using appropriate characteristics. A compound Matter-Property Isolate can be formed by compounding two or more isolates taken from this schedule. Isolates from the schedule of Common Property Isolates (2, 4) can be used whenever found necessary.

23 SCHEDULE OF (1E)

A schedule of special Energy Isolates is given. Isolates from the schedule of Common Energy Isolates can be used whenever found necessary.

24 SCHEDULE OF (2P1)

The schedule of (2P1) consists largely of isolates related to the environment of tax administration.

25 SCHEDULE OF (2M1)

The schedule of (2M1) consists of differentiated Method Isolates associated with some of the Energy Isolates.

3 Basic Subject

In CC, Ed 7, "Taxation" is enumerated as a Canonical (BS) going with the Main Subject "X Economics". It occurs as a division of the Canonical (BS) "X7 Public Finance" as follows:

X5	Trade
X6	Private finance
X7	Public finance
X71	Budget
X72	Taxation
X8	Social finance (Insurance)

In the earlier edition of CC, "Taxation" was deemed to be a compound subject going with the (BS) Economics.

4 Notation

In CC, Ed 7, in the schedules for macro subjects going with the (BS) "X72 Taxation", about one hundred isolates have been enumerated. The depth version consists of over six hundred and fifty enumerated isolates. In addition, different devices are used to sharpen isolates wherever found convenient. However, the notation used in the schedules for macro subjects has been retained more or less in tact. This has been possible because of the long base of CC's notational system and the use of sectorising digits.

5 Divide-Like Device

It is found that a number of property isolates occurring in the schedule of (1M1) also occur as speciators in (1P1). Therefore, in the schedule of (1M1), these isolates are not enumerated, but a direction such as "Division as for . . . in (1P1)" is given in the appropriate place. For example,

Schedule of (1M1)			
zbZ	By Base Note.—Division as for "bZ By Base" in (1P1) (Illustrative)	95	By Class of person Note.—Division as for "AZ By Class of person" in (1P1) (Illustrative)
zh2	Broadbased	95B8	Immigrant
zm	Expanding coverage	95C22	Joint family
zy	By Rate Note.—Division as for "zy By Rate" in (1P1) (Illustrative)	96	By Income category Note.—Division as for "CB By Income category" in (1P1).
z2	Proportional rate		
z5	High marginal rate	963	Low income group

6 Index to Schedule

Note.— 1 The terms enumerated in the schedules in Sec 7 are listed in this index. However, terms denoting ideas the numbers for which are indicated to be derived by a device are not included.

2 The number from the schedule given against each index entry is preceded by an abbreviation for the name of the appropriate Fundamental Category— for example, (1P1), (1M1), and (1E).

3 *irt* = In relation to

Accelerated depreciation allowance (1M1),	945	Bank (1P1),	H62	debt, Return of (1M1),	208
Accrual method (1E), 7 (2M1),	2	Base (Q1)		(1M1),	zbZ
of loss, Prevention of (1M1),	947	(1P1),	bZ	Basic	
Acreege (Q1) (1P1),	21JZ	foods <i>irt</i> Sales tax (1M1),		necessity <i>irt</i> Sales tax (1M1),	98m
Administration (1E)	8	(1M1),	98m	Basis of assessment (1E), 1 (2M1),	AZ
<i>Ad valorem</i> (1P1), zB		collection (1M1),	2Z	Better performance, Compulsion for (1E), 5 (2M1),	11
Advertising, Profit from (1P1),	386	Bicycle (1P1),	76467	Bill of exchange, Stamp duty on (1P1),	835
Age of house basis (1E), 1 (2M1),	C8	Bond (1P1),	35	Book <i>irt</i> Sales tax (1M1),	9C
land basis (1E), 1 (2M1),	B8	Bread <i>irt</i> Sales tax (1M1),		Breadbased (1P1),	h2
airway (1P1),	8	Building (1P1),	22	Accelerated depreciation allowance on (1M1),	9451
Alcoholic drink (1P1),	766	Business firm (1P1),	Hb	Calendar year (1E), 7 (2M1),	02
Allowance (1M1),	93	Capital (1P1),	41	gains tax (1P1),	36
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Averaging of income (1M1),	946				
Bachelor (1P1),	B1				
Bakery product <i>irt</i> Sales tax (1M1),	986-				

goods, Expenditure on (1P1), 703		Cultivator (Q1) (1P1), 21BZ	
outlay (Q1) (1P1), 21DZ		Culture and tradition (2P1), Y	
Car (1P1), 764		Death duty (1P1), 54	
Carry forward of loss (1M1), 94B		Deed, Stamp duty on (1P1), 83D	
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taxing authority (1P1), 0B		Derating of property (1E) 1, (2M1), B6	
Charitable institution (1P1), Dg		Developed society (2P1), X4	
Cheque, Stamp duty on (1P1), 836		Developing society (2P1), X2	
Children, Family with C30Z		Developmental expenditure (1P1), 707	
Church (1P1), Dk		use <i>irt</i> Sales tax (1M1), 98b	
City hall (1P1), 225		value basis (1E), 1 (2M1) B3	
<i>irt</i> Location of building (1P1), 22f		Diplomatic corps, Sale to <i>irt</i> Sales tax (1M1), 9G	
tax (1P1), 0E5		Direct and indirect tax (1P1), 0zZ	
Class of person (Q1) (1M1), 95		payment (1P1), 9B	
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Clothing (1P1), De1		Discriminatory treatment (1M1), 94C	
Coffee <i>irt</i> Sales tax (1M1), 98R		Disincentive (1M1), F	
Collection (1E), 7		Disposable income (1P1), 3B	
in kind (1M1), 94K		Distribution, Equalisation of (1M1), 23	
College (1P1), Dh3		District (1P1), D15	
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Compulsory procurement of gram (1M1), 974		among countries (1M1), 4	
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Colton clothing (1P1), 7671		Electric supply (1P1), M36	
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body tax (1P1)	0E	economic surplus (1M1),	11
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More than two children,	Preferential
Family with (1P1), C37	rate (1M1), 94F
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7 Schedule

X72 Taxation

Schedule of (1P1)

aZ	By Variety of tax
bZ	By Base
c	Simple structure
h1	Comprehensive
h2	Broadbased
h4	Narrow-based
m	Expanding coverage
p	Realistic
x	Other features

Note.—Division as in (1M1).

(Illustrative)
x94E With loss offset
x94H With shifting

z0Z	By Rate
z1	Proportional rate
z3	Progressive
z31	Gradual
z34	Step
z4	Regressive
z41	Gradual

z44	Steep	21D4	Without security
z45	Inversely regressive	21D7	Number of tons
z5	High marginal rate	21DZ	By Capital outlay
z61	Uniform	21F	Small
z62	Lump sum	21G	Medium
		21H	Large
zA	By Measure	21JZ	By Acreage
zB	Ad valorem	21K	Small
zC	Percentage of expenditure	21L	Medium
zC1	Consistent	21M	Large
zC4	Varying	21NZ	By Utilization
zCB	Low	21P	Cultivable
zCC	Medium	21P2	Labour intensive cultivation
zCD	High	21P6	Mechanical cultivation
zCF	Specific measure	21R	Uncultivable
zF	Ratio to income	21S	Improved, Utilised
zF1	Constant	21S2	Under-utilised
zF4	Varying	21S4	Un-utilised, Unimproved
zFB	Low		
zFC	Medium	21U	By Kind of land/ Environment
zFD	High		
zFF	Specific measure		
zH	Ratio to GNP		
zH1	Constant		
zH4	Varying		
zHB	Low		
zHC	Medium	21UD	Prairie
zHD	High	21UF	Forest
zHF	Specific measure		
0y	By Incidence	22	Building
0zZ	Direct and indirect	22bZ	By Location
01	Direct tax	22c	Village
02	Indirect tax	22d	Town
04	Quasi tax	22f	City
05	Complementary tax	22g	Super city
		22k	Rural area
		22n	Urban area
0AZ	By Taxing authority	22qZ	By Occupancy
0B	Federal, Central government	22r	Owner occupied
0C	State	22s	Leased, Rented
0E	Local body	22Z	By Purpose
0E1	Rural	223	House, Dwelling
0E3	Urban	224	Hotel, Restaurant
0E5	City	225	City hall
0E6	Super city	226	Museum
		228	General office
0Z	By Factor	22(. .)	Other
1	Poll		
2	Property		
20Z	Real estate		
21	Land	22(2)	Library
21BZ	By Cultivator	22(T,1)	School
12C	Land owner	22(X5)	Commercial
21D	Tenant		
21D1	With security	27	Mineral

TAXATION: DEPTH CLASSIFICATION

F7

3	Income	73	Purchase (Wholesale)
3a	Personal	75	Sales (Retail)
3Z	<i>By Source</i>		
31	Economic surplus		<i>By Feature of sales tax</i>
32	Interest	751	With cascade feature
322	Share	755	Without cascade feature
324	Loan		
33	Rent	75AZ	<i>By Stage of sales tax</i>
332	Imputed	75B	Single stage selective
34	Salary	75C	Single stage general
344	Negative income	75H	Multistage
35	Bond	75M	Value added tax
35c	Marginal stock		
36	Capital gains		<i>By Commodity</i>
361	Property	75Z	Luxury
37	Dividend	761	Tobacco
375	Sent abroad	762	Furniture
38	Profit	763Z	Vehicle
382	Share	76467	Bicycle
385	Entrepreneurship	764A	Motor vehicle
386	Advertising	764B	Motor cycle
388	Other	764J	Car
38B	Excess profit	764T	Truck
38E	Royalty	765	Jewellery
38E3	Patent	766	Liquor. Alcoholic drink
38E4	Copyright	767	Clothing
38G	Marginal	7671	Cotton
391	Internal source	7675	Silk
395	Foreign source	768	Cosmetics
3AZ	<i>By Variety of income</i>	7(. .)	Other specific commodity
3B	Disposable		<i>Note.—Division by</i>
3C	Taxable		(SD).
3D	Statutory		(<i>Illustrative</i>)
3E	Earned	7(D8,6)	Electrical goods
3G	Unearned	7(F8,3)	Food
3H	Prepaid	7(F8,5)	Fuel
3J	Gross		
3M	Not	81	Payroll tax
		811	Selective employment tax
4	Wealth	816	Regional employment
41	Capital		premium
5	Transfer	83	Stamp duty
54	Death duty	831	Property transfer
55	Inheritance tax	835	Bill of exchange
57	Gift tax	836	Cheque
7	Expenditure	83B	Receipt
	(Tax on outlay)	83D	Deed
701	Major capital outlay	84	License fee
702	Consumer's goods	844	Vehicle
703	Producer's goods		<i>Note.—Division as</i>
	Capital goods		for "764 Vehicle".
707	Developmental expenditure	846	Wireless set.
70Z	Commodity Tax		Radio receiver
71	Essential commodity	847	Television
72	Excise duty.	84D3	Motor vehicle driving
	Domestic goods	84K	Pet

84MV	Arms	D14	Tax district
84(..)	Other	D15	District. County
	<i>Note.—Division by (SD).</i>	D16	Corporation
	<i>(Illustrative)</i>	D17	Municipality
84(MMD)	Betting	D18	Panchayat
84(MMN)	Entertainment	D195	Foreign government
		D19A	Near sovereign body
			<i>Note.—Division by (Illustrative) (CD).</i>
9AY	<i>By Assessee/Payer</i>	D19N4	United Nations
9AZ	<i>By Mode of payment</i>	D5	Foreign
9B	Direct payment		
9E	Indirect payment	G	Professional tax
9E1	Intermediary payor	H	Company
AY	<i>By Person</i>	Hb	Commerce. Business
AZ	<i>By Class of person</i>	Hc	Holding
B1	Bachelor, Maiden	Hd	Investing
B3	Divorced	Hf	Financing
B4	Widow, Wodower	H2	Joint stock
B5	Married	H6	Financial institution
B6	Emigrant	H62	Bank
B8	Immigrant	H63	Credit union
B97	Pilgrim	H64	Savings association
B98	Traveller	H65	Loan association
C2	Family	H67	Investment trust
C21	Undivided	H8	Industry
C22	Joint		
C31	One child		
C32	Two children		
C30Z	With children		
C37	More than two children		
C38	With dependents	H8f	Manufacturing
C5	Punitive tax	H8f4	Synthetic
CB	<i>By Income category</i>	H8f5	Extractive
CB1	Upper income group	H84	Transporting
CB2	Middle income group		
CB3	Low income group	H85	Trading
		H8B	Small scale
		H8D	Large scale
D	<i>By Corporate body</i>		
DbZ	<i>By Learned body</i>		
Dd	Association	J	Transport
De	Friendly society	J1	Road
De1	Club	J2	Tramway
Dg	Charitable institution	J3	Railway
DgZ	Learned body	J5	Waterway
Dh1	Educational	J8	Air way
Dh2	School	K(..)	<i>By Specific Industry</i>
Dh3	College		<i>Note.—Division by (SD).</i>
Dh4	University		<i>(Illustrative)</i>
Db41	Specialised. Research	K(D)	Engineering
Dk	Temple. Mult. Mosque. Church	K(J)	Agriculture
Dp	Trust		
Dr	Endowment	M	<i>By Service</i>
D1	<i>By Government</i>	M3	Public utility
D11	Central	M35	Water supply
D12	State	M36	Electric supply
D13	Local	M38	Gas supply

M31	Port trust	12	Mobilise increase in surplus
M42	Improvement trust		Mobilise resource
MG	Social security	13	Loan to investor
M(· · ·)	Other	206	Encourage savings
	<i>Note.—Division by (SD).</i>	207	Return bank debt
	<i>(Illustrative)</i>	208	Economic egalitarianism
M(2)	Library	22	Equalisation of opportunity
M(L)	Health		Equalisation of distribution
M(T)	Education	23	Import-export regulation
P2	Incorporated body	23Z	Import regulation
P25	Unincorporated body	24	Reduction
P6	Profit making	242	Increase
P65	Non-profit making	244	Export regulation
P3M	Co-operative body	25	Reduction
X	Untaxable sector	252	Increase
		254	Anti-inflationary effect
Schedule of (IM1)		25Z	Price regulation
Property Isolates		26	Reduction
zbZ	<i>By Base</i>	262	Increase
	<i>Note.—Division as for "bzZ By Base" in (IP1).</i>	264	Consumption regulation
	<i>(Illustrative)</i>	27	Reduction
zh2	Broadbased	272	Increase
zm	Expanding coverage	274	
		2Z	Basis of collection
		31	Slab system
zOZ	<i>By Rate</i>	33	Surtax (Super tax)
	<i>Note.—Division as for "zOZ By Rate" in (IP1).</i>	34	Surcharge
	<i>(Illustrative)</i>	3Z	Double taxation
		4	Within a country
z2	Proportional rate	5	Among countries
z5	High marginal rate		
Oz	<i>By Incidence</i>	93	Allowance. Concession
01	Incidence	931	Insurance
011	Incidence factor.	932	Purchases life annuity
	Tax base.	934	Retirement annuity
012	Interstate difference	935	Superannuation
013	Equity	937	Provident fund contribution
014	Inequity		Other income tax relief
016	Excess	938	
02	Tax structure		Exemption, Relief
025	Optimum	94	Land improvement
03	Progressivity	941	New industry
04	Regressivity	942	Depletion allowance
05	Trend	943	Depreciation allowance
051	Short term	944	Accelerated depreciation
053	Long term	945	Building
055	Gradual	9451	Plant
056	Sleep	9452	Machinery
07	Yield	9456	Averaging of income
OZ	<i>By Function</i>	947	Prevention of long term accrual of loss
1	Revenue source		Carry forward of loss
11	Mobilise economic surplus	94B	Preferential treatment.
		94C	

	Incentive. Discriminatory treatment	98(.)	Other food
94E	Loss offset		<i>Note.—Division by (SD).</i>
94F	Preferential rate for reinvestment	9B	(<i>Illustrative</i>) Drug and medicines
94G	Investment along preferred line	9C	Books and other publications
94H	Shifting. Replacement	9D	School supplies
94K	Collection in kind	9E	Hospital supplies
94P	Property transfer through intermediary	9F	Military supply
		9G	Sale to diplomatic corps
		9J	Sale for export
95	<i>By Class of person</i>	9K	Goods subject to special excise
	<i>Note.—Division as for "AZ By Class of Person" in (1P1).</i>		
	(<i>Illustrative</i>)	9M	Unilateral relief
95B8	Immigrant	9N	Partial relief
95C22	Joint family	9P	Full relief
		9T	Concealed tax
		9T41	Compulsory procurement of grain
96	<i>By Income category</i>	9T51	Profit oriented fertiliser price
	<i>Note.—Division as for "CB By Income Category" in (1P1).</i>		
	(<i>Illustrative</i>)	B	Incremental tax/income ratio
963	Low income group	C	Marginal propensity
97	<i>By Size of holding</i>	D	Income elasticity
971	Small	E	Non-neutrality effect
972	Medium	F	Disincentive
		F1	To effort
98	Exclusion from sales tax	F2	To initiative
98b	Personal frial consumption	F3	To enterprise
98c	Goods for resale	K	Diversion
98d	Raw material	K1	Export of capital
98f	Spare parts	K3	Speculative activity
98g	Industrial machinery	K5	Investment of less importance
98h	Developmental use	M	Tax evasion
98m	Basic necessity	N	Tax avoidance
98n	Basic foods		
98p	Milk and milk products	P	Taxpayer disequilibrium
98r	Water	P4	Taxpayer revolt
98s	Ice		
98t	Meat and fish	Schedule of (1E)	
98v	Poultry	1	Assessment
98w	Egg	5	Penalise
98x	Fresh fruit	7	Collection
98y	Vegetable	8	Administration
981	Grain		
982	Flour meal	Schedule of (2P1)	
983	Meal	AZ	<i>By Environment</i>
985	Honey	B	Economic environment
986	Bakery product	C	Degree of openness
9861	Bread	D	Trade balance
987	Sugar	E	Duality of economy
988	Coffec	F	Degree of urbanisation
98E	Salt	H	Land ownership pattern

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83 CLASSIFIED ENTRIES

- X65,174;0FZ&gX72,z3
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- 1 N69 PYE(G). On the tax structure of interest rates. (Q j econ. 83;1969;562-79).
- X72 Taxation
X72.aZ:012-73
TAXATION, INTERSTATE DIFFERENCE, USA
- 2 N69 MCCLURE (Jr) (C E). Inter-regional incidence of general regional taxes. (Publ finance. 24;1969:457-83).
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