RESEARCH NOTE 3

International Comparison of Individual Donation Tax Systems

—Actual System Conditions in Canada, Australia, Germany, and France—

July 5, 2026

1. Background and Purpose of the Study

1.1 Revitalizing the Non-Profit Sector and the Importance of Individual Giving

As social issues in Japan grow more complex and diverse, the importance of sustainable private-sector public benefit activities—rather than relying solely on the government—is higher than ever. To facilitate a smooth flow of private funds into the non-profit sector, especially through individual donations, enhancing tax incentives for donations is essential. However, critics strongly point out that Japan's donation tax system suffers from cumbersome procedures and overly strict requirements, which act as bottlenecks hindering the spread of individual giving compared to other countries (Cabinet Office, 2021).

1.2 Overview of Previous Research (UK & US) and Reasons for Limiting This Study

In two major developed nations where individual giving is very active—the United Kingdom and the United States—systems are well established that allow small organizations to quickly receive donation tax incentive status through extremely simple application and registration procedures.

For instance, in the UK, small organizations with an annual gross income under £5,000 (excluding Charitable Incorporated Organisations / CIOs)[1] are completely exempt from the legal requirement to register with the Charity Commission[2]. They can rapidly receive donation tax incentive status (such as Gift Aid[3]) simply through a direct tax application to HM Revenue & Customs (HMRC). Furthermore, regarding ongoing maintenance, small charities with annual income under £10,000 are exempt from submitting detailed annual returns (Annual Returns)[4] and only need to complete a simple update reporting their income and expenses, demonstrating thorough efforts to reduce paperwork burdens (Japan Association of Charitable Organizations, 2020).

In the US, for small organizations with an annual gross income of $50,000 or less and total assets of $25,000 or less, a simplified online application called "Form 1023-EZ" is available to acquire 501(c)(3) tax-exempt status (eligibility for donation tax incentives). For ongoing maintenance, annual reporting can be completed through an 8-item electronic filing called "Form 990-N (e-Postcard)" (Internal Revenue Service, 2024; Japan Association of Charitable Organizations, 2023).

However, a relatively large body of previous research already exists regarding the system concepts and operational

[1] Small Organizations and CIOs in the UK: While CIOs (Charitable Incorporated Organisations) with legal personality are required to register with the Charity Commission, small-scale organizations benefit from reduced burdens, such as the use of cash-basis accounting, exemptions from external verification (independent audits, etc.), and simplified annual filings requiring only limited information. An online application using a standard model constitution unifies corporate status acquisition and charity recognition, and this information is linked directly with HMRC (HM Revenue & Customs). After registration, tax registration with HMRC (for Gift Aid, etc.) is typically completed within a few weeks thanks to digitalization (Japan Association of Charitable Organizations, 2020).

[2] Legal Exemption from Registration: Charities Act 2011, Section 30 Registration of charities (2) The following charities are not required to be registered— (d) any charity whose gross income does not exceed £5,000.

[3] Gift Aid Mechanism: A system where, when an individual donates out of after-tax income, the charity can directly claim a refund from the government for the equivalent income tax amount (effectively worth 25%). It is a logical design that increases the amount received by the organization at no extra cost to the donor, while higher-income earners are also provided with personal income deduction incentives.

[4] HMRC Guidance: Guidance (Prepare a charity annual return): https://www.gov.uk/guidance/prepare-a-charity-annual-return

realities of these two countries (the UK and the US) in past discussions on non-profit organization systems. Therefore, while keeping the UK and US overviews in mind as context, this research note focuses on four major countries in Europe and Oceania (Canada, Australia, Germany, and France) where detailed domestic comparative analysis has been relatively limited, examining the actual conditions of their individual donation tax systems in detail.

2. Current Status and Structural Issues of Individual Donation Tax Systems in Japan

2.1 Strict Two-Step Certification Process

In Japan, for an individual to receive a donation tax deduction (either an income deduction or a tax credit), the receiving organization cannot simply be a non-profit. It must be a "Public Interest Incorporated Association" or "Public Interest Incorporated Foundation" that has passed an extremely strict public interest authorization review (consisting of 21 authorization criteria)[5] by the Cabinet Office or a prefectural "Public Interest Commission", or a "Certified NPO" or "School Corporation" that meets appropriate requirements. This pre-regulatory review involves submitting massive amounts of paperwork and facing strict asset management limits, creating a major barrier to entry for small non-profit organizations (Cabinet Office Public Interest Commission, 2025).

This "strict barrier to entry" is also clearly reflected in macro statistical data. Currently, the number of organizations eligible for donation tax incentives in Japan remains at around 40,000, which is only 3.2 organizations per 10,000 people. Compared to the United Kingdom (30.1 organizations) and the United States (46.5 organizations), which use simple registration and exemption systems, this number is more than ten times smaller. This clearly shows that Japan's pre-regulatory system structurally narrows the choices for public interest activities and limits the receiving vehicles for individual donations (Shiraishi, 2024).

2.2 Harmful Effects of the PST (Public Support Test) Requirement for Tax Credits

Furthermore, to apply for the "Tax Credit" (directly subtracting 40% of the donated amount minus 2,000 yen from the individual income tax amount)[6] [7], which offers a larger tax reduction effect for small donors, an organization must not only receive public interest authorization but also satisfy an additional "PST (Public Support Test) requirement" and obtain certification from an administrative agency. Specifically, the organization must clear one of the following criteria over a past performance period (generally 5 years):

> **(1) Absolute Value Standard (Annual average over the performance review period)**: The organization must have an annual average of at least 100 donors giving 3,000 yen or more, and the total amount received from those donors must average at least 300,000 yen annually (Note: For organizations with an operating scale under 100 million yen, relaxed rules apply based on capacity and scale)[8].
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> **(2) Relative Value Standard (Ordinary income ratio)**: The proportion of donation-related income relative to the organization's ordinary income must be one-fifth (20%) or higher[9].

In this way, even though an organization's public benefit status has already been officially recognized by the government or local authorities, imposing a "double hurdle" that demands ongoing donation performance solely to allow tax credits for individuals is extremely rare worldwide. This structure deprives newly established fundraising groups and small organizations of the opportunity to grow into tax-credit-eligible organizations.

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[5] Authorization Criteria: Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations, Article 5 (Criteria for Authorization).

[6] Comparison of Tax Credit Deductibles: In Japan's tax credit system, a 2,000 yen deductible (threshold floor) is imposed. In contrast, Canada, which also uses a tax credit system, allows a uniform 15% tax credit (up to 50%) even for small donations of 200 CAD or less per year (Income Tax Act, Section 118.1 (Charitable gifts) Subsection (3) Deduction by individuals), without excluding small donations from tax incentives simply because of their small size.

[7] Legal Basis for Tax Credit: Act on Special Tax Measures, Article 41-18-3, Paragraph 1.

[8] Legal Basis for Absolute Value Standard: Order for Enforcement of the Act on Special Tax Measures, Article 26-28-2, Paragraph 1, Item 1(a)(2).

[9] Legal Basis for Relative Value Standard: Order for Enforcement of the Act on Special Tax Measures, Article 26-28-2, Paragraph 1, Item 1(a)(1).

3. Analysis of Actual System Conditions in Four Major Countries (Canada, Australia, Germany, France)

3.1 Canada: Centralized Online Application via CRA and Generous Tax Credits

In Canada, for an individual to receive a donation tax deduction, the recipient organization must be approved as a "Registered Charity" by the Canada Revenue Agency (CRA). As of March 2025, there are approximately 86,000 charities registered with the CRA across the country, ranging extremely broadly from large urban hospital foundations to churches, local food banks, and animal protection groups[10].

Tax incentives for individual donations use a "tax credit system" that is exceptionally generous compared to other countries. The credit rate uses a two-tiered structure (for the federal tax portion) based on the donated amount, where 15% applies to the portion up to $200 CAD per year, and 29% applies to the portion exceeding $200 CAD (or 33% for the highest tax rate bracket)[11]. Because provincial tax credits (around 10% to 20%) are added on top of this, the tax reduction effect grows stronger for larger donations, ultimately allowing about 50% of the donated amount to be deducted directly from income tax[12].

Application and registration procedures with the CRA are completely digitalized and unified through the "My Business Account" online portal, allowing even small organizations to easily complete procedures without going through tax experts. Furthermore, regarding ongoing maintenance, small organizations with an annual gross income under $100,000 CAD are exempt from filling out detailed financial schedules on their annual information return (Form T3010) and are permitted to report using a simplified format[13]. External audit requirements are also exempted or relaxed depending on financial scale, designing a system where even grassroots organizations can equally enjoy the benefits of donation eligibility[14].

3.2 Australia: Centralized Management by ACNC and Tiered Governance Based on Size

In Australia, for individual donations to be deductible, the receiving organization must hold "Deductible Gift Recipient" (DGR) status. The registration and management of DGR status are handled through an integrated system involving registration with the Australian Charities and Not-for-profits Commission (ACNC)[15] and approval by the Australian Taxation Office (ATO). Individual donations to a DGR are, in principle, fully tax-deductible up to the total amount of the individual's income[16]. Charities registered with the ACNC numbered approximately 63,667 as of the end of June 2025[17]. More than 30% of them are "extra-small" organizations with annual revenues under $50,000 AUD, yet they account for only 0.1% of the entire sector's income. Looking at it from the other side, Australia's donation tax system is designed on the premise that very small organizations, when measured by revenue, make up the vast majority of the system in terms of numbers.

A noteworthy point about Australia is that governance and annual reporting obligations are clearly classified into

[10] Canadian Charity Sector Statistics: Blumberg, M. (2025) Blumbergs' Snapshot of the Canadian Charity Sector 2023. Toronto: Blumbergs (Calculated as approximately 86,000 organizations as of March 2025 based on CRA Charity Listing database entries).
[11] Income Tax Act (Canada): Income Tax Act (R.S.C., 1985, c. 1 (5th Supp.)), Section 118.1, Subsection (3).
[12] Provincial Tax Credits: Provincial income tax credit systems under provincial tax laws (e.g., Income Tax Act, 2007 (Ontario) Part II, etc. Following the federal two-tiered structure, many provinces adopt a design that switches credit rates at $200 CAD).
[13] CRA Form T3010 Requirements: Canada Revenue Agency, Form T3010 (Registered Charity Information Return): If annual income exceeds $100,000 CAD, submitting Schedule 6 (Detailed Financial Information) is required; if under $100,000 CAD, completing Section D's simplified format is sufficient.
[14] Audit Exemptions in NPO Legislation: Canada Not-for-profit Corporations Act (S.C. 2009, c. 23), Sections 188 to 190 (Audit, review, and exemption requirements according to public interest classification and financial size). Provincial NPO laws (e.g., Ontario Not-for-Profit Corporations Act, 2010, S.O. 2010, c. 15) contain similar provisions.
[15] ACNC Overview: An independent national regulator in Australia established with reference to the UK system. Independent of the tax department, it centralizes the review and management of charity status and operates an integrated system linked with Deductible Gift Recipient (DGR) eligibility managed by the Australian Taxation Office (ATO).
[16] Deduction Limits and Carryforward: Income Tax Assessment Act 1997 (Cth), Division 30 (Table in Section 30-15) and Section 26-55 (stipulating that the deductible amount is capped at taxable income for that year). Excess amounts over the cap can be carried forward for up to 5 years under Subdivision 30-DB.
[17] ACNC Annual Report: Australian Charities and Not-for-profits Commission (2025) ACNC Annual Report 2024–25. Melbourne: ACNC (63,667 registered organizations as of June 30, 2025, and the revenue share of the "extra-small" category are based on ACNC published materials).

three tiers based on the organization's financial scale (annual revenue)[18]:

(1) Small Organizations (Annual revenue under $500,000 AUD): No audits or reviews of financial statements are required at all. Eligibility can be maintained simply by submitting a simplified report called the Annual Information Statement (AIS).

(2) Medium Organizations (Annual revenue between $500,000 AUD and under $3,000,000 AUD): Financial statements must be submitted, but a review by a certified accountant or qualified professional (a simpler verification than an audit) is sufficient.

(3) Large Organizations (Annual revenue of $3,000,000 AUD or more): A full external audit is mandatory.

These thresholds have applied starting from the 2022 reporting period and were raised significantly compared to previous thresholds (previously: Small under $250,000 AUD; Medium $250,000 AUD to under $1,000,000 AUD). This reflects a system characterized by continuous improvements aimed at reducing paperwork burdens.

In this way, the design minimizes administrative burdens while organizations are small, allowing them to equally enjoy the benefits of donation eligibility (DGR) and creating an environment where even small startup NPOs can easily grow.

3.3 Germany: Tax Authority-Led Public Benefit Tax System and Simple Renewal Reviews

In Germany, the decision on whether an organization qualifies as a public benefit group is led by local tax offices (Finanzamt), rather than an independent third-party commission. Across Germany, there are approximately 600,000 registered associations (eingetragener Verein) and about 27,000 foundations (Stiftung)[19]. Non-profit organizations are deeply embedded in daily life, to the point where nearly one out of every two citizens is said to be a member of a Verein (Bertelsmann Stiftung, 2025). The core of the German approach lies in processing this vast number of organizations within the standard tax administration framework, rather than through a specialized authorization body. Personal donations to organizations judged to meet public benefit purposes (Gemeinnützigkeit) under the Fiscal Code of Germany (AO) are fully deductible from income tax up to a limit of 20% of total income under Section 10b of the Income Tax Act[20].

Germany's main feature is that it does not insert a separate, strict administrative authorization process like Japan's. Instead, the tax office checks public benefit status based on corporate tax returns and activity reports submitted usually every three years, issuing and renewing a Notice of Tax Exemption (Freistellungsbescheid, valid for up to 5 years)[21]. Because public benefit and donation eligibility are determined together as an extension of standard tax practice, the procedure is extremely streamlined.

3.4 France: Powerful Tax Credits Driven by Self-Declaration and Ex-Post Checks

In France, public benefit organizations known as "1901 Act Associations" (association loi de 1901) number around

[18] ACNC Act and Regulations: Australian Charities and Not-for-profits Commission Act 2012 (Cth), Division 60 (Annual reporting obligations) and Australian Charities and Not-for-profits Commission Regulation 2022 (Cth) (Provisions defining Small, Medium, and Large categories based on revenue size). For operational practice details, see also Australian Charities and Not-for-profits Commission (2025a).

[19] German Sector Statistics: Number of Registered Associations: Statista (2022) Anzahl der eingetragenen Vereine in Deutschland von 1995 bis 2022. Hamburg: Statista (Original source: Stifterverband für die Deutsche Wissenschaft; 615,759 organizations as of April 2022).
Number of Foundations: Bundesverband Deutscher Stiftungen (2026) 895 Stiftungsneugründungen in Deutschland 2025 – Forderungen zur Modernisierung des Gemeinnützigkeitsrechts. Berlin: Bundesverband Deutscher Stiftungen (27,082 organizations as of 2025, of which approximately 88% receive tax preferences for public benefit, charitable, or religious purposes).

[20] Fiscal Code and Income Tax Act (Germany): Abgabenordnung (AO), Sections 52 to 54 (Definitions of tax-preferred purposes such as Gemeinnützigkeit); Einkommensteuergesetz (EStG), Section 10b, Paragraph 1 (Provisions setting income deduction capped at 20% of total income).

[21] Tax Exemption Notice (Freistellungsbescheid) Framework: Abgabenordnung (AO), Section 60a (Determination on charter requirements); Körperschaftsteuergesetz (KStG), Section 5, Paragraph 1, Item 9 and Gewerbesteuergesetz (GewStG), Section 3, Item 6 (Legal bases for Freistellungsbescheid).
The tax office's ex-post review covers activities over the most recent 3 fiscal years. Under Section 63, Paragraph 5 of the AO, the authority to issue donation receipts (Zuwendungsbestätigung) based on the resulting Notice of Tax Exemption (Freistellungsbescheid) remains valid for up to 5 years from issuance. This serves as an administrative buffer (grace period) during routine 3-year tax filing cycles to prevent fundraising delays caused by administrative review backlogs. (Note: For newly established organizations receiving charter approval under AO Section 60a, the notice is valid for 3 years from issuance).

1.3 million nationwide[22]. France's individual donation tax system (Article 200 of the General Tax Code) uses a "tax credit system" as a general rule, offering one of the most generous benefits among major developed countries. For donations to standard public benefit organizations, 66% of the donated amount (up to 20% of taxable income) is deducted directly from tax owed[23]. Furthermore, for donations to specific organizations providing aid to those in poverty, healthcare, or food assistance, a special preference known as the "Coluche Law" (Loi Coluche) allows a 75% tax credit up to a specific cap (doubled from the previous €1,000 to €2,000 under the FY2026 Budget Law passed in February 2026, applying retroactively to donations made on or after October 14, 2025)[24] (Ministère de l'Économie, des Finances et de la Souveraineté industrielle et numérique, 2025, 2026).

The most distinctive feature is the process of issuing official tax receipts for donations (Reçu fiscal). France operates on a flexible "self-declaration basis", where an organization can issue these tax receipts on its own without prior government approval if it determines that it meets the legal public benefit requirements [25]. Because official advance approval from the state is not required and tax authorities monitor for misuse through ex-post (after-the-fact) tax audits, even newly formed organizations can immediately begin raising funds using powerful tax incentives as a key selling point.

4. Conclusion

Table 1 shows the comparison of individual donation tax systems between Japan and the four countries surveyed in this study (Canada, Australia, Germany, and France).

What emerges through the cases of these four countries—Canada, Australia, Germany, and France—along with the underlying examples of the UK and US, is the fact that a shared mindset widely exists across different regulatory approaches: "Do not hold back small or newly established organizations at the entrance of the system".

Canada and Australia adopt a design of "one single entry point, with burdens scaled to size". A single public agency (CRA or ACNC) centrally manages everything from initial application to annual reporting, while gradually reducing disclosure requirements based on the organization's financial scale. Germany goes a step further: instead of treating public interest determination as an independent authorization system, it embeds the review directly into standard corporate tax filing practice, essentially doing away with the idea of a separate administrative procedure. In contrast to these, France adopts a model closer to assumed trust—imposing almost no prior administrative review, giving organizations the authority to issue their own official donation tax receipts, and catching dishonesty through ex-post (after-the-fact) tax audits.

Table 1: International Comparison of Individual Donation Tax Systems

Country	Primary Benefit Method (Individual)	Decision Body & Process for Eligible Organizations	Relief Measures for Small Organizations	Additional Requirements for Donation Tax Status
Japan	Choice between Income Deduction or Tax Credit (40%)	Strict two-step certification by committees of the Cabinet Office and prefectures	Extremely limited (Restricted to minor relaxations in PST numerators and denominators)	After corporate establishment, public interest authorization (income deduction) is required first; tax credit requires a separate PST review

[22] French Association Statistics: Institut national de la statistique et des études économiques (Insee) (2021) 1,3 million d'associations : des hôpitaux et Ehpad aux associations de parents d'élèves et aux clubs de gym. Insee Première, n° 1857. Paris: Insee (Latest government statistics based on a 2018 survey: approximately 1.3 million active associations, of which around 170,000 have paid employees).
[23] General Tax Code (France) Article 200(1): Code général des impôts (CGI), Article 200, Paragraph 1.
[24] Coluche Law and FY2026 Budget Law Amendment: Code général des impôts (CGI), Article 200, Paragraph 1ter (The cap was raised from €1,000 to €2,000 under Article 28 of the FY2026 Budget Law [Loi n° 2026-103, passed and promulgated on February 19, 2026], applying retroactively to donations made on or after October 14, 2025).
[25] Self-Declaration and Tax Rulings in France: Livre des procédures fiscales (LPF), Article L.80 C ("rescrit mécénat": Prior inquiries to tax authorities are optional, and organizations meeting requirements may issue donation receipts without prior inquiry). Sanctions for improper issuance are imposed ex-post under CGI Article 1740 A (penalties equivalent to the amount written on the tax receip

Country	Primary Benefit Method (Individual)	Decision Body & Process for Eligible Organizations	Relief Measures for Small Organizations	Additional Requirements for Donation Tax Status
Canada	Tax Credit (15% for $200 or less; 29%+ for portion above. Combined with provincial credits up to approx. 50%)	Centralized review and registration system by Canada Revenue Agency (CRA)	Organizations with annual income under $100,000 have financial reporting on annual returns (T3010) significantly simplified	None (Comprehensive status applied simultaneously with registration and tax review)
Germany	Income Deduction (Capped at 20% of total income)	Regular tax review every 3 years by local tax offices (Finanzamt)	Integrated directly into standard tax filing, requiring no independent administrative burden	None (Comprehensive status applied simultaneously with registration and tax review)
France	Tax Credit (66% as a general rule, 75% for specific relief efforts)	Self-declaration basis (Independent issuance of tax receipts by organizations, with ex-post audits)	No prior approval required, allowing application immediately upon establishment	None (Comprehensive status applied simultaneously with registration and tax review)

While their methods differ, all of these countries share a common principle: they do not separate the "determination of public benefit status" from the "application of donation tax incentives", swiftly extending donation tax preferences to qualifying organizations regardless of their size.

In contrast, Japan's system requires establishing a general corporation under the General Incorporated Associations and General Incorporated Foundations Act, imposes a strict public interest authorization process to qualify for income deductions, and then adds yet another hurdle—the PST requirement—to qualify for tax credits. This creates a double or triple layer of barriers, making it an unusually rigid design not seen in the UK, US, or any of the four surveyed countries.

Policy directions worth considering

As for future policy directions to improve the system, promising areas for consideration include removing additional performance requirements like the PST from the eligibility criteria for tax credits, and unifying public interest authorization with the application of donation tax incentives.

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