

RESEARCH NOTE 6

Indirect Taxes, Invoice Systems, and Input Tax Deductions

in Canada, Australia, Germany, and France

August 14, 2026 (revised October 2026)

1. Introduction

Research Note 5 reviewed how Japan's Qualified Invoice System (the Invoice System) treats input tax deductions on taxable purchases from tax-exempt businesses, and compared this with the United States, which uses single-stage taxation, and the United Kingdom, which uses multi-stage taxation but sets an exceptionally high exemption threshold.

This research note extends that work to four countries—Canada, Australia, Germany, and France—which, like Japan, operate a multi-stage, invoice-credit value-added tax (VAT/GST), yet have developed distinctive designs of their own for accommodating tax-exempt and small businesses. Canada and Australia operate Commonwealth-style Goods and Services Taxes (GST), while Germany and France operate small-business schemes based on the EU VAT Directive (2020/285). What is striking is that although all four stand on the same “invoice method” ground as Japan, in each of them tax-exempt and small businesses do not add tax to their invoices, so that the tax relationship in each transaction is clear from the outset.

This note sets out the structure of the indirect tax systems of these four countries, the actual treatment of input tax deductions on procurement from small and tax-exempt businesses, and the methods used to accommodate the non-profit and public interest sectors, in order to continue the examination of the challenges and countermeasures surrounding Japan's Invoice System.

2. Actual Conditions Under GST/HST in Canada

2.1 Basic Structure of the Federal GST/HST and Its Relationship with Provincial Taxes

Canada levies a federal Goods and Services Tax (GST) at a rate of 5% under a multi-stage, invoice-credit method (Canada Revenue Agency, 2026). As in Japan, the United Kingdom, France, and elsewhere, a business calculates its tax liability by deducting the tax paid on its purchases (input tax) from the tax received on its sales (output tax)—the mechanism known as the deduction of prior-stage tax, or the Input Tax Credit (ITC).¹

Indirect taxation at the provincial and territorial level falls into three patterns. First, in five provinces—Ontario, New Brunswick, Newfoundland and Labrador, Nova Scotia, and Prince Edward Island—the GST and the provincial tax are combined into a Harmonized Sales Tax (HST). The rate is 13% in Ontario, 14% in Nova Scotia, and 15% in the other three provinces, Nova Scotia having reduced its rate from 15% to 14% on April 1, 2025. Second, in four provinces—British Columbia, Saskatchewan, Manitoba, and Quebec—a separate provincial sales tax is levied alongside the federal 5% GST. Third, in Alberta and the three territories (Yukon, the Northwest Territories, and Nunavut), neither HST nor a provincial sales tax applies and only the federal 5% GST is levied (Canada Revenue Agency, 2026).

What requires care here is that the provincial taxes in the second group are not of a uniform character. The PST levied by British Columbia, Saskatchewan, and Manitoba (where it is called the RST) is a single-stage retail sales tax, and PST

¹ Input Tax Deduction: Under a multi-stage consumption tax, VAT, or GST, the mechanism by which a business calculates its tax liability by subtracting “the tax it paid at the time of purchase” from “the tax it received at the time of sale”. It is the basic rule that prevents the “cascading of tax” (double collection through multi-stage taxation), whereby tax would otherwise be levied repeatedly on the same value added.

paid by a business is in principle not recoverable as an input tax credit. Quebec's QST (taxe de vente du Québec), by contrast, is a value-added tax of the same type as the federal GST, and a registered business can recover the QST it has paid through an input tax refund (remboursement de la taxe sur les intrants, RTI) (Revenu Québec, 2026). Unlike the single-stage US model, the GST/HST component and Quebec's QST are designed along lines extremely close to Japan's consumption tax.

2.2 Procurement from Small Suppliers and Input Tax Deductions

Canada's Excise Tax Act classifies a business whose taxable sales over the four most recent consecutive calendar quarters are CAD 30,000 or less (approximately 3.4 million yen at an exchange rate of about 112 yen to the Canadian dollar) as a "Small Supplier" and relieves it of the obligation to register for GST/HST (Excise Tax Act, s.148; Canada Revenue Agency, 2026). This threshold differs from Japan's 10 million yen line in both level and character.

Because small suppliers bear no registration obligation, they do not charge GST/HST to their customers. When a buyer (a registered business) purchases from such a small supplier, no tax appears on the invoice in the first place, so no tax to be deducted arises for the buyer. The tax relationship is clear from the outset of the transaction, and prices are formed on that basis.

Small suppliers may nonetheless register voluntarily, and once registered they can recover ITCs on the GST/HST incurred on their own purchases (BookZero, 2026; bizfund.ca, 2026). Businesses facing heavy capital expenditure in their start-up phase thus have the option of registering deliberately in order to obtain refunds.

2.3 Accommodation for Charities and Non-Profit Organizations (NPOs): The Net Tax Calculation Method and the Public Service Bodies' Rebate

In Canada, charities and qualifying NPOs are subject to a more generous small-supplier threshold than ordinary businesses. A charity is treated as a small supplier, and so carries no registration obligation, if it satisfies either of two tests: (1) its taxable sales in the four most recent consecutive calendar quarters and in the current quarter are each CAD 50,000 or less (approximately 5.6 million yen); or (2) its gross revenue in the previous fiscal year was CAD 250,000 or less (Canada Revenue Agency, 2026; Hogg, Shain & Scheck, n.d.). Setting a gross revenue test alongside the single formal criterion of sales volume, and allowing either one to suffice, is a distinctive feature.

More distinctive still is the "net tax calculation method for charities",² which many registered charities use. Under this method a charity charges and collects GST/HST on its taxable supplies in the ordinary way, but remits only 60% of the tax collected to the public treasury; in exchange it generally forgoes ordinary ITCs (other than on purchases of real property and capital assets) (Marcil Lavallée, n.d.).

In their place, charities may apply for the GST/HST Public Service Bodies' Rebate (the "PSB rebate")³ and receive a refund, calculated at a prescribed rebate rate, on the full amount of input tax that cannot be recovered as ITCs. The federal rebate rate is prescribed by type of organization: 50% for charities and qualifying NPOs, 100% for municipalities, 83% for hospital authorities, 68% for school authorities, and 67% for universities and public colleges (Canada Revenue Agency, 2026). Unlike the UK and US approach of "not taxing in the first place", this mechanism applies ordinary taxation and then supports the public interest sector from the expenditure side through refunds—a design philosophy that offers an alternative model.

3. Actual Conditions Under GST in Australia

3.1 Basic Structure of the Registration Threshold (AUD 75,000 in General; AUD 150,000 for Non-Profits)

Australia has operated a multi-stage, invoice-credit Goods and Services Tax (GST) at a rate of 10% since July 1, 2000, under A New Tax System (Goods and Services Tax) Act 1999. Registration becomes mandatory once a business's GST

² Net Tax Calculation Method: A special simplified alternative to the ordinary input tax deduction calculation. The organization remits a flat proportion of the tax received on sales (60% in Canada's case) and is thereby relieved of detailed input tax calculations, but in exchange loses access to the ordinary input tax deduction itself.

³ Public Service Bodies' Rebate: A scheme under which tax that could not be recovered through the input tax deduction is refunded by the state through a procedure separate from the tax return. It differs from an ordinary input tax deduction in being a refund—a mechanism resembling a subsidy—rather than a deduction.

turnover has reached AUD 75,000 over the past 12 months or is projected to do so over the coming 12 months; for an organization qualifying as a “Not-for-Profit Organisation (NFP)”, however, the threshold is relaxed to AUD 150,000 (business.gov.au, 2026; Australian Taxation Office, 2026). NFP here is a broad category that does not depend on legal form: an organization need only self-assess that it satisfies certain non-profit requirements, such as not distributing profits to its members, and no formal registration or endorsement—unlike the “endorsed charity” status discussed below—is required. As in Canada, the threshold for non-profit bodies is set higher than that for ordinary businesses, in contrast to Japan’s single 10 million yen line.

Businesses below the threshold may register voluntarily. Because registration allows them to claim GST credits (the equivalent of input tax deductions) on their purchases, businesses in a start-up phase with substantial capital investment sometimes choose to do so (Sprintlaw Australia, 2026; SetupMyCompany, 2026).

3.2 Procurement from Unregistered Businesses and Input Tax Deductions

A business that is not required to register, and has not registered, cannot claim GST credits on its purchases, but equally charges no GST at all on its own sales (Australian Taxation Office, 2026). A buyer (a registered business) purchasing from such an unregistered business therefore has no GST to deduct, because no GST appears on the invoice in the first place. In that the tax relationship is clear from the outset of the transaction, the position is the same as in Canada and the United Kingdom.

It may also be noted that, alongside taxable supplies (10%), the Australian GST system distinguishes “GST-free” supplies (a 0% rate, with input tax credits still available) from “input taxed” supplies (no GST charged and no input tax credits available)—a distinction parallel to the UK’s zero-rated and exempt categories (SetupMyCompany, 2026).

3.3 Additional Accommodation for “Endorsed Charities” Within the Non-Profit Sector

Separately from the relaxed threshold available to NFPs generally, a more generous set of additional concessions is available to an “endorsed charity”—an entity formally registered as a charity with the Australian Charities and Not-for-profits Commission (ACNC)⁴ and individually endorsed for GST concessions by the Australian Taxation Office (ATO). Just as Canada distinguishes “charities” from “NPOs” in its legislation, Australia likewise operates a two-tier structure: a broad NFP category requiring no registration or endorsement, and a narrower category of endorsed charities that have passed through ACNC registration and ATO endorsement.

These additional concessions centre on extensive GST-free treatment on the supply (sales) side. An endorsed charity may treat as GST-free its non-commercial activities supplied for “nominal consideration”. The tests are that, for supplies of accommodation, the consideration is less than 75% of the market value or of the cost of providing the accommodation; and that, for other supplies, the consideration is less than 50% of the market value or less than 75% of the cost of acquisition—the charity being free to choose either the market-value test or the cost test (Australian Taxation Office, 2026).

In addition, ticket sales for raffles and bingo conducted by an endorsed charity are GST-free, and for fundraising events there is an option to treat the event as a whole as input taxed (no GST charged and no input tax credits available). Branches of endorsed charities and similar bodies (non-profit sub-entities) may also each be treated as not required to register for GST in their own right where their annual turnover is below AUD 150,000 (ABN Lookup, n.d.; Tax Window, n.d.). Unlike the state exemption certificates associated with US Section 501(c)(3) status or Canada’s PSB rebate, Australia’s additional concessions work principally through non-taxation on the supply (sales) side rather than through refunds on the expenditure side; this is the defining feature of the Australian design.

⁴ ACNC and ATO: ACNC stands for the Australian Charities and Not-for-profits Commission, the body that examines and registers organizations for legal status as charities. ATO stands for the Australian Taxation Office, the body that individually endorses registered charities for tax concessions such as GST exemptions. The roles of the two are separate.

4. Actual Conditions Under Value-Added Tax (Umsatzsteuer) in Germany

4.1 The 2025 Fundamental Reform of the Small Business Scheme (Kleinunternehmerregelung, §19 UStG)

The “small business scheme” (Kleinunternehmerregelung)⁵ laid down in §19 of the German VAT Act was fundamentally reformed with effect from January 1, 2025, as part of the transposition of EU VAT Directive 2020/285 into domestic law (IHK München, 2026; Steuernaut, 2026). Under the revised rules the thresholds are taxable turnover of €25,000 or less in the previous year and €100,000 or less in the current year, both on a net (tax-exclusive) basis—a substantial increase from the previous figures of €22,000 for the previous year and €50,000 for the current year, on a gross (tax-inclusive) basis.

A distinctive feature is that the current-year figure operates as a “hard limit”: from the moment turnover exceeds €100,000, all transactions from that point onward are compulsorily moved to ordinary taxation (Regelbesteuerung) (sevdesk, 2026). From 2025 a new cross-border small-business scheme (§19a UStG) also allows the small-business exemption to be used in other EU member states (IHK Region Stuttgart, 2026).

4.2 Procurement from Small Businesses and Input Tax Deductions (Vorsteuerabzug)

A small business (Kleinunternehmer) does not state VAT on its invoices and charges only the tax-exclusive price. In return, the small business is itself entirely barred from claiming input tax deductions (Vorsteuerabzug) on the goods and services it purchases (Taxtify, 2026; Steuerberater-es, 2026). As with tax-exempt businesses in Japan, the tax incurred on purchases remains a final cost for the small business.

For the buyer (an ordinarily taxable business) purchasing from such a small business, by contrast, no VAT appears on the invoice in the first place, so no VAT to be deducted arises.

4.3 The Reduced Rate for Public-Benefit Corporations (gemeinnützige Körperschaft) and Restrictions on Vorsteuerabzug

In Germany, corporations meeting the requirements of the Fiscal Code for public-benefit, charitable, or religious purposes (gemeinnützige Körperschaft) have their activities divided into four spheres—the “ideal sphere”, the “asset management sphere”, the “special-purpose operation” (Zweckbetrieb),⁶ and the “commercial business operation”—with VAT treatment differentiated accordingly. Special-purpose operations, which realize the public-benefit purpose of the organization itself, are subject to the reduced rate of 7% rather than the standard rate of 19% (deutsches-ehrenamt.de, n.d.; ecovis-kso.com, 2024).

A public-benefit corporation may deduct the input tax it has paid only where the expenditure corresponds directly to sales in a taxable revenue-generating operation (or in certain special-purpose operations); no input tax deduction is available for expenditure corresponding to the non-taxable ideal sphere (Vereinsplaner, 2026). Applying a reduced rate to public-benefit activities themselves is a mechanism that has no counterpart in Japan’s consumption tax.

5. Actual Conditions Under Value-Added Tax (TVA) in France

5.1 The Basic Exemption Scheme (Franchise en base de TVA) and the Policy Turbulence of 2025–2026

France’s value-added tax (TVA, standard rate 20%) uses invoice-based multi-stage taxation,⁷ as Japan’s does, but provides a “basic exemption scheme”⁸ for small businesses. As of 2026 the thresholds are differentiated by sector: €85,000 for sales of goods and the provision of accommodation, €37,500 for the provision of services, and €47,500

⁵ Kleinunternehmerregelung: Literally the “small business rule”. It is the special provision of German VAT law corresponding to Japan’s tax-exempt business scheme.

⁶ Zweckbetrieb: Literally a “purpose operation”. A concept in German tax law referring to activities—such as running a welfare facility—that a public-benefit corporation carries on in order to realize its own public-benefit purpose, as distinct from merely collecting membership fees and donations.

⁷ In France, electronic invoicing for business-to-business transactions is being made mandatory in stages. From September 1, 2026, every business is required to be able to receive electronic invoices, and large and mid-sized enterprises are also required to issue them; the obligation to issue electronic invoices applies to small and micro-enterprises from September 1, 2027 (economie.gouv.fr, 2026).

⁸ Franchise en base de TVA: Literally the “basic exemption from TVA”. It is the special provision of French VAT law corresponding to Japan’s tax-exempt business scheme.

for lawyers, authors, performing artists, and similar professions (Assistant-juridique.fr, 2026a; Bpifrance Création, 2026).

These thresholds were the subject of major policy turbulence in 2025. The 2025 Finance Act provided for a reform lowering the threshold to a uniform €25,000 regardless of sector, but in the face of strong opposition from micro-business associations its entry into force was suspended repeatedly, and the uniform reduction was finally and permanently withdrawn by the law of November 3, 2025, leaving the previous levels in place (LégiFiscal, 2025; Service Public Entreprendre, 2025; Loi n° 2025-1044, 2025). The episode is instructive for Japan's own deliberations on the design of the transitional measures, in that it shows how lowering an exemption threshold can become a political flashpoint bearing directly on the viability of micro-businesses.

5.2 Procurement from Tax-Exempt Businesses and Input Tax Deductions

A business covered by the basic exemption scheme does not state TVA on its invoices and charges only the tax-exclusive price. In exchange, it cannot deduct the TVA incurred on its own purchases (Bpifrance Création, 2026). A registered buyer purchasing from such a tax-exempt business therefore has no TVA to deduct, because no TVA was stated on the invoice in the first place.

5.3 Accommodation for Non-Profit Associations (association loi 1901)

Non-profit associations formed under France's Law of 1901⁹ are in principle outside the scope of commercial taxes, including TVA, provided that they are run on a disinterested, non-remunerated basis (gestion désintéressée) and do not compete with the private commercial sector (Service Public, 2025; macompta.fr, 2026).

Even where an association carries on revenue-generating activities incidentally, those activities are exempt from commercial taxes including TVA under the “exemption for accessory commercial activities” if three conditions are met: (1) the greater part of its activity is non-commercial; (2) its management is disinterested and unremunerated; and (3) the annual income from the revenue-generating activity in question does not exceed the threshold set by the General Tax Code (€81,051 for 2026, revised annually in line with prices) (Assistant-juridique.fr, 2026b; Qonto, 2026; BOFiP, 2025). In addition, income from up to six fundraising events a year, and income from volunteer-run educational, cultural, sporting, and social activities provided exclusively to members, are exempt as a matter of course, irrespective of that threshold (LegalStart, 2026). Whereas Japan's tax-exempt business scheme is determined solely by the single formal criterion of sales volume, France combines several substantive criteria—non-profit character, disinterested management, the relative weight of the activity, and a monetary threshold—a striking contrast.

6. Conclusion

The tables below set out the exemption thresholds of the indirect tax systems of Canada, Australia, Germany, and France, together with a comparative summary of those systems.

Table 1: Indirect Taxes and Exemption Thresholds in the Four Countries at a Glance

Item	Canada	Australia	Germany	France
Tax	GST 5% (five provinces levy HST at 13–15%; four provinces levy a separate PST or QST alongside; elsewhere GST only)	GST (10%)	Value-added tax (standard 19% / reduced 7%)	TVA (standard 20%)
Exemption threshold, general businesses	CAD 30,000 (four-quarter total)	AUD 75,000 (rolling 12 months)	€25,000 in the previous year and €100,000 in the current year	Services €37,500 / goods €85,000

⁹ Association loi 1901: The general term for non-profit associations established under France's law on the contract of association (loi relative au contrat d'association) of July 1, 1901. Close to Japan's NPO corporations, it is a legal form that citizens can establish relatively easily.

Item	Canada	Australia	Germany	France
Exemption threshold, non-profit and public interest bodies	CAD 50,000 (four-quarter total), or gross revenue of CAD 250,000	AUD 150,000 (rolling 12 months)	Reduced rate of 7% for special-purpose operations (same threshold applies)	Accessory revenue-generating activities €81,051 (2026)
Registration required?	Optional (registration allows ITC recovery)	Optional (registration allows GST credits)	Optional (registration moves the business to ordinary taxation)	Optional (registration allows TVA deduction)

Table 2: Comparative Summary of the Indirect Tax Systems of Canada, Australia, Germany, and France

Comparison Item	Canada	Australia	Germany	France
Basic tax structure	Multi-stage taxation (invoice-credit method). Provincial PST is single-stage, but Quebec's QST is a value-added tax	Multi-stage taxation (invoice-credit method)	Multi-stage taxation (EU-type VAT)	Multi-stage taxation (EU-type VAT)
Transactions with unregistered / tax-exempt suppliers	No tax is charged, so no tax to be deducted arises for the buyer	No tax is charged, so no tax to be deducted arises for the buyer	No tax is charged; the supplier itself also forgoes input tax deductions	No tax is charged; the supplier itself also forgoes input tax deductions
Presence of "tax" in transaction prices	Tax-exempt businesses invoice at tax-exclusive prices	Unregistered businesses invoice at tax-exclusive prices	Kleinunternehmer invoice at tax-exclusive prices	Tax-exempt businesses invoice at tax-exclusive prices
Special provisions for public interest and non-profit entities	Net tax calculation method plus the PSB rebate (refunds on the expenditure side; 50% of the federal portion for charities and qualifying NPOs)	AUD 150,000 threshold for NFPs generally, with GST exemptions for non-commercial activities and other concessions added for ACNC-registered, ATO-endorsed charities	Reduced rate of 7% applied to special-purpose operations	In principle non-taxable where the non-profit requirements are met, with a high threshold for accessory activities as well
Direction of recent reform	Threshold unchanged since its introduction in 1991	No major change to the threshold in recent years	Threshold raised in 2025; cross-border exemption scheme newly established	The 2025 reduction reform permanently withdrawn to protect micro-businesses

What this survey of four countries confirms—as with the United Kingdom and the United States examined in Research Note 5—is that in every one of them, tax-exempt and unregistered businesses do not add tax to their invoices, so that the tax relationship is clear from the outset of each transaction (OECD, 2024).

- In **Canada**, small suppliers do not charge GST/HST, so the tax relationship is clear; in addition, charities benefit from a distinctive refund regime—the net tax calculation method and the Public Service Bodies' Rebate—that supports the public interest sector from the expenditure side.
- In **Australia**, unregistered businesses charge no GST in the first place, so the tax relationship is clear; in addition, ACNC-registered charities enjoy extensive GST-free treatment of non-commercial activities under the nominal consideration test.
- In **Germany**, the fundamental reform of 2025 substantially raised the Kleinunternehmer threshold (€25,000 for the previous year and €100,000 for the current year) and established a cross-border exemption scheme within the EU.

- In **France**, a uniform reduction to €25,000 attempted by the government in 2025 was permanently withdrawn in the face of opposition from micro-businesses, and the previous high thresholds were retained.

Taken together, the four countries show that where multi-stage taxation (the invoice method) is used, the practice whereby tax-exempt and unregistered businesses do not add tax to their invoices is applied consistently, so that the tax relationship is clear from the outset of each transaction. In Japan, by contrast, the bookkeeping method was adopted when the consumption tax was introduced, and because taxable and tax-exempt businesses could not be told apart from the outward form of a transaction, a practice became widely established whereby even tax-exempt businesses invoiced at prices that included a consumption tax equivalent (Ministry of Finance, 2026). The Invoice System aims to make the distinction between taxable and tax-exempt businesses clear and to clarify how consumption tax is actually levied in each transaction, and it is therefore not appropriate to regard the disallowance of input tax deductions on purchases from tax-exempt businesses as, in itself, a double burden. That said, in addition to long-standing practice, there are cases—such as Silver Human Resources Centers—in which prices were never formed with consumption tax in mind in the first place, and it is true that the impact of the Invoice System is significant. The transitional measures were put in place for this reason, but in light of the purpose of the Invoice System, it is difficult to argue for making them permanent. What the systems of other countries show is that, on the premise of trading practices in which the tax relationship is clear, they give separate consideration to the non-profit and public interest sectors through such means as refund schemes and reduced tax rates.

References

ABN Lookup (n.d.) Charitable tax concessions.

Assistant-juridique.fr (2026a) Quels sont les seuils de franchise en base de TVA pour 2026 ?

Assistant-juridique.fr (2026b) Comment bénéficier de la franchise d'imposition des activités lucratives d'une association en 2026 ?

Australian Taxation Office (2026) Registering for GST / GST concessions for not-for-profits / GST on non-commercial activities.

bizfund.ca (2026) GST Number in Canada: The Small Business GST/HST Guide (2026).

BOFIP – Direction générale des Finances publiques (2025) BOI-TVA-CHAMP-30-10-30-10, Organismes sans but lucratif.

BookZero (2026) GST/HST for Small Business in Canada: Complete Filing Guide (2026).

Bpifrance Création (2026) La franchise en base de TVA.

business.gov.au (2026) Register for goods and services tax (GST).

Canada Revenue Agency (CRA) (2026) GST/HST for businesses – Small suppliers / Basic GST/HST Guidelines for Charities (GI-067) / GST/HST Public Service Bodies' Rebate / Charge and collect the GST/HST: which rate to charge.

deutsches-ehrenamt.de (n.d.) Umsatzsteuer im Verein: Worauf Sie achten müssen.

economie.gouv.fr (2026) Tout savoir sur la facturation électronique pour les entreprises.

ecovis-kso.com (2024) Ermäßigte Umsatzsteuer für gemeinnützige Zweckbetriebe.

Excise Tax Act, R.S.C. 1985, c. E-15 (Canada).

Hogg, Shain & Scheck (n.d.) GST & HST for Charities & Not-for-Profit Organizations 101.

IHK München (2026) Umsatzsteuer für Kleinunternehmer.

IHK Region Stuttgart (2026) Kleinunternehmerregelung, Umsatzgrenzen, § 19 UStG.

Japan Association of Charitable Organizations (2026) Tax Reform Proposals for FY2027, Proposal III-4: "Permanent Extension of Transitional Measures for Input Tax Deductions under the Consumption Tax Invoice System".

LegalStart (2026) TVA et association : tout comprendre en 5 minutes.

LégiFiscal (2025) Promulgation de la loi stabilisant les seuils de la franchise en base de TVA.

Légifrance (2025) Loi n° 2025-1044 du 3 novembre 2025 visant à garantir un cadre fiscal stable, juste et lisible pour nos micro-entrepreneurs et nos petites entreprises.

macompta.fr (2026) TVA et association : êtes-vous redevable ou exonéré ?

Marcil Lavallée (n.d.) Charities and GST/HST.

Ministry of Finance (2023) Overview of the Invoice System and Application of Transitional Measures.

Ministry of Finance (2026) Basic Materials on the Consumption Tax (History of Amendments to the Input Tax Deduction System).

OECD (2024) Consumption Tax Trends 2024: VAT/GST and Excise, Core Design Features and Trends. OECD Publishing, Paris.

Qonto (2026) Association et TVA : comment ça marche ?

Revenu Québec (2026) Crédit de taxe sur les intrants (CTI) et remboursement de la taxe sur les intrants (RTI).

Service Public (2025) Une association à but non lucratif peut-elle avoir une activité commerciale ?

Service Public Entreprendre (2025) Franchise en base de TVA : suppression du seuil unique d'exonération à 25 000 €.

SetupMyCompany (2026) GST registration in Australia: thresholds, accounting basis + BAS cycle (2026).

sevdesk (2026) Kleinunternehmerregelung 2025: Alles Wichtige zu den neuen Regeln.

Sprintlaw Australia (2026) ABN Threshold in Australia: What It Really Means / Not GST Registered in Australia?

Steuerberater-es (2026) Kleinunternehmerregelung 2026: die neuen Schwellen nach § 19 UStG.

Steuernaut (2026) Kleinunternehmerregelung 2026: Grenzen, EU-Regelung & Verzicht.

Tax Window (n.d.) Non-Profits And GST: What Charities In Australia Need To Know.

Taxtify (2026) Kleinunternehmerregelung 2026: 25.000 / 100.000 € Schwellen.

Vereinsplaner (2026) Umsatzsteuer für Vereine in Deutschland 2026.

Yoshiharu Shiraishi (Director, Department of Research)

Supervised by Seiya Wakisaka (Head, Wakisaka Tax and Accounting Office)