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Original Article

Designing Sustainable Fiscal Federalism: Lessons from GST Regimes in India, Canada, and Australia

Akhilesh Singh Tomar
Research Scholar, Department of Public Administration,
Panjab University, Chandigarh

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Corresponding Author:
Akhilesh Singh Tomar

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Abstract:

Goods and Services Tax (GST) is a landmark reform in indirect taxation that aims to make the economy more efficient, transparent and have fiscal cooperation between governments and government bodies. This study is a comparative study of GST in India, Canada and Australia with an emphasis on the institutional setup and its impact on fiscal federalism. In line with comparative federalism, the study examines how different federations balance the two, tax harmonization and subnational fiscal autonomy in governance. We use a qualitative comparative case study methodology that is based on secondary data from OECD and IMF reports, documents, constitutional provisions and academic literature. The study focuses on GST, revenue sharing mechanisms, rate setting and intergovernmental coordination. The results show a lot of variation in the countries we have selected. GST in India is governed by a dual GST system based on a constitution-mandated GST Council that facilitates cooperation between the Centre and the States. Canada has a decentralized and flexible approach where provinces can participate in harmonized taxation with varying levels of participation in national schemes. Australia has a centrally administered GST and revenue redistribution through a fiscal equalization system. Although the systems are different in structure, all three of them show that the implementation of GST is a matter of good intergovernmental institutions and a clear fiscal architecture of government in place. The study also finds that India's GST framework is a middle path between Canada's decentralized model and Australia's centralized system.

The paper details key policy implications for India, ranging from tax reform, improving dispute resolution and fiscal autonomy to harmonisation and national development. GST is not only a tax reform but also a key component of fiscal federal governance which is driving Centre-State relations in federal systems and so has the potential to influence Centre–State relations in government.

Keywords:* *GST, Fiscal Federalism, Comparative Analysis, India, Canada, Australia, Cooperative Federalism.

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Introduction:

The Goods and Services Tax (GST), also known as Value Added Tax (VAT) in most countries, is one of the most significant tax reforms of the modern era. Since it was first introduced in France in 1954, VAT/GST has become a main tax in more than 170 countries in the world due to its efficiency, transparency and revenue return. By taxing value addition at various stages of production and distribution and providing input tax credits, GST helps to reduce the cascading impact and is more efficient. In this context, GST is considered the major component of modern day government revenue in developed countries and in developing countries. GST is more effective in federal countries where taxation powers are shared among national and subnational governments. In such systems, consumption tax planning and administration involves intergovernmental negotiations regarding tax rates, revenue sharing, administrative duties and fiscal independence. Unlike unitary states, federal systems must balance the objectives of national market integration and efficient tax administration with the need to retain the fiscal power of units of government. GST is therefore not just an income tax reform but also an institutional mechanism that impacts the relations between governments and fiscal federalism. Indeed, countries like Canada, Australia and India have different approaches to GST implementation in their federal systems. Canada is an example of a federal system that allows provinces to work in different ways for implementing GST by the provinces in the form of harmonized taxation arrangements. GST is implemented nationally in Australia through a well-established fiscal equalization mechanism where revenues are shared between states. GST was formalised in India in 2017 through a constitutional amendment which provided the framework for GST to be a two-level system and the GST Council is a unique function to achieve the cooperative decision making process between the Union and States. Such experiences help to understand how federal systems balance fiscal coordination with subnational autonomy. Although there is a growing body of research on GST and fiscal federalism, comparative studies on the institutional and governance aspects of GST in federal systems are limited. Most of these studies are concerned with economic outcomes, tax compliance and revenue performance within the country. There is an interest in comparison to GST governance, intergovernmental relations and fiscal sustainability in India and India's GST Council, which is currently in crisis with state fiscal independence of taxation, revenue dependence and the GST Council. Thus the present study compares GST regimes in India, Canada and Australia and focuses on the analysis of their structure and governance and how fiscal coordination works through this framework to identify the best practices and to draw on these as a basis to reinforce the sustainability of fiscal federalism. It is this literature that states GST has a strong impact on federal systems and how efficient the tax laws are for the federal system, and how good intergovernmental institutions are in terms of cooperation, resolution of disputes and balance between efficiency and independence.

Theoretical Framework:

This work is based on comparative federalism and can help answer the questions of the institutions and intergovernmental relationships in federal political systems. Comparative federalism aims at understanding how different federations have different powers (and the management of diversity) and how different levels of government interact.

Daniel J. Elazar defines federalism as the system of what he calls "self-rule and shared rule" where the powers of government are given in a democratic system of government (general and local governments) and federalism is based on the principle of "self-rule and shared rule." Federal government should be designed to preserve the autonomy of the individual but to enable common action through the common government to achieve collective action.

Elazar says. Shared rule is key to how federations act in the context of coordination of policies that require the participation of all levels of government. Federalism is a constitutional process of unity and diversity, said Ronald L. Watts. Federal systems aren't central in their form and they have multiple centres of decision making, he believes. Watts stressed intergovernmental relationships and cooperative mechanisms that allow for federal and local governments to take care of things that are of common interest in a federal relationship while keeping their spheres of control. Michael Burgess sees federalism as both a constitutional and a political process and to the degree that negotiations, cooperation and accommodation are necessary to maintain federal government. For Burgess, federalism is a continuous process in which governments at different levels work side by side while maintaining constitutional identities and powers. Based on the work of Elazar, Watts and Burgess, the discussion will be about shared sovereignty and intergovernmental coordination in GST regimes in federal systems. These concepts will give context to how different federations balance national policy priorities with the autonomy of individual entities in the taxation of consumption.

Review of Literature:

The present literature review is based on a wide range of reliable sources of the literature from government reports, policy documents, international organizations (OECD, IMF, and World Bank), peer-reviewed research studies, and comparative studies on GST systems of different countries.

This study compared the GST/VAT systems in Australia, Canada, and the EU and found that India could overcome its multi-rate complexity, compliance burden, and fiscal disagreements with simplified tax structures, enhanced digital infrastructure, and transparent intergovernmental coordination by adopting a GST system **(Raikwar, 2025).**

The study is based on a comparative doctrinal approach to study GST systems of India and Canada. The two countries have similar tax structures and governance and compliance systems but there are differences. The study suggests the GST to be simpler to administer, more cooperative and better managed and identifies best practices to improve GST efficiency and taxpayer compliance. **(Patawari, 2021).**

GST is viewed as an important indirect tax reform in the literature that promotes transparency, compliance and economic efficiency. It has been shown in India, Canada, Australia, and the UK that GST is achieved through simplified tax structures, efficient administration, and good federal coordination. India is making great progress to date but still has some challenges to be implemented, and compliance is still a big part of GST **(Singh, 2025).**

GST is regarded as a major indirect tax reform that has made the taxation system more efficient and transparent, as well as broadened the tax base by streamlining various indirect taxes into one. But there are also challenges with respect to tax rates, administrative issues, technological glitches in the GST system, and refund processing issues. In spite of these, GST still contributes to the development of the indirect taxation system but has still to be reformed so that the procedures are simpler and its effectiveness can be achieved **(Dwivedi, 2024).**

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GST is a major global indirect tax reform that aims to achieve "One Nation, One Tax," better tax efficiency, and avoid the cascading effect of multiple taxes. Research shows that several countries, like Canada and Brazil, have adopted a dual GST model for taxation in federal systems so that taxes are shared between the central government and the regions. GST has brought down the complexity and the tax rate structure of indirect taxation in India, but its implementation has not been satisfactory, and there are still issues related to administrative coordination, rate complexity, and system efficiency that need to be improved **(Vijaykumar, 2025).**

Research Objectives:

The present study aims to investigate the design and operation of GST regimes in selected federal countries and their relevance to fiscal federalism and intergovernmental governance.

1. To compare the institutional and structural aspects of GST regimes in India, Canada, and Australia.
2. To determine how intergovernmental relations and fiscal coordination under the GST framework work in the selected federal systems.
3. To identify and evaluate best practices of those countries in the administration and governance of GST.
4. To understand the policy lessons and to suggest reforms to enhance the effectiveness, efficiency, and federal sustainability of the GST framework in India.

Research Methodology:

In this work, we utilize a qualitative comparative case study approach to evaluate the design and implementation of Goods and Services Tax (GST) regimes in three federal countries (India, Canada, and Australia). The comparative case study approach is particularly applicable to understanding institutional arrangements, relations between different federal jurisdictions, and governance. By comparing the studies, we will be able to gauge the similarities, differences, and best practices of consumption taxation in the different federal systems. The evidence is mostly based on secondary sources of data. There is good evidence from international reports and publications like OECD and IMF (that compare tax systems, fiscal federalism, and federal fiscal relations, etc.) and from other government documents, policy papers, constitutional provisions, legislative acts, budget papers, and reports of state and federal institutions in the selected countries. Also, there is the study based on the literature published in journals, books, working papers, and other academic papers for federalism, fiscal governance, and consumption taxation in general, and it is based on this literature that allows us to analyze the institutional nature of GST regimes and their impact on federal governance. This research compares the data from the research literature on institutional design, fiscal coordination, decision-making, and taxation with respect to federal and subnational governments. This approach has enabled a systematic assessment of how different federations work under GST to balance national policy objectives with subnational autonomy.

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Discussion and Analysis:

Comparative Analysis of GST Structures in India, Canada and Australia:

Table 1: presents the key institutional features of GST regimes in the selected federal countries.

Feature	India	Canada	Australia
GST Model	Dual GST (CGST + SGST + IGST)	Federal GST with provincial variations (HST/PST)	Single national GST
Constitutional Structure	Shared taxation authority between Union and States	Federal authority with varying provincial participation	Federal administration with distribution to States
Rate Setting Mechanism	GST Council	Federal and Provincial Governments	Commonwealth Government
Revenue Distribution	Shared between Union and States	Varies across provinces	Distributed among States through horizontal fiscal equalization
Institutional Coordination	GST Council	Federal-Provincial Agreements	Council on Federal Financial Relations
State/Provincial Flexibility	Limited	Relatively High	Limited

Source: Compiled from OECD (Consumption Tax Trends), Government of Canada, Australian Treasury, GST Council Secretariat and relevant constitutional documents.

GST systems differ considerably as far as the design of GST is concerned in federal systems. India has a dual GST structure that is constitutional in nature and the Union and State governments are tax payers. The GST Council is the most important institution to coordinate the policies and act collectively. Canada has a somewhat decentralized GST system. The Federal Government administers the GST but provinces have varying degrees of authority to decide on their participation in either the GST (HST)[1] or separate PST (PST)[2]. A more flexible federal system gives states a greater degree of control over the taxation system. Australia, on the other hand, has a nationally administered GST system in which GST tax collection is done by the Commonwealth Government. States don't have independence in GST rate-setting but the whole GST revenue pool is distributed to States through a fiscal equalization formula. The comparison suggests that India is not far away from the decentralized Canadian model but from the more centralized Australian one. India's GST framework has institutionalized intergovernmental involvement through the GST Council but the extent of independent tax autonomy of States is still limited as compared with Canadian provinces.

[1] Harmonised sales Tax
[2] Provincial Sales Tax

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Intergovernmental Relations under GST Regimes:

Table 2: GST and Federal Relations in India, Canada, and Australia

Dimension	India	Canada	Australia
State/Provincial Autonomy	States participate in GST decision-making through the GST Council but possess limited independent rate-setting authority.	Provinces enjoy considerable flexibility, with some adopting Harmonized Sales Tax (HST) and others retaining separate Provincial Sales Taxes (PST).	States have limited authority over GST policy and rate determination.
Intergovernmental Negotiations	Conducted primarily through the GST Council, which serves as a formal platform for consensus-building between the Union and States.	Negotiations occur through federal-provincial agreements and bilateral arrangements.	Managed through intergovernmental forums, particularly the Council on Federal Financial Relations.
Conflict Resolution	Institutional discussions within the GST Council; constitutional provision for a dispute resolution mechanism.	Primarily resolved through intergovernmental negotiations and political bargaining.	Managed through established intergovernmental fiscal arrangements and negotiation processes.

Source: Compiled from GST Council Secretariat Reports, Finance Canada Publications, Australian Treasury Reports, OECD Consumption Tax Trends, and OECD Fiscal Federalism Studies.

The comparative analysis shows how the three federations have approached fiscal coordination in different ways and subnational autonomy is mixed up. In India, the GST Council is at the centre of intergovernmental cooperation and is a mechanism for the discussion and decision making of the government of India. That helps to ensure uniform administration and cooperative governance but also lessens the independence of states in tax decision making. Canada is a highly decentralized country in which provinces have more fiscal freedom. Provincial governments can choose harmonized and separate sales tax arrangements and remain quite much fiscally autonomous. So, in the Canadian GST framework, intergovernmental relations are more negotiation and accommodation than centralized coordination. Australia is in a more centralized way. GST revenues are shared among the states but policy is largely decided by the Commonwealth Government. So federal-state relations are primarily about revenue and fiscal equality, not jointly developing tax policies. The comparison shows that India has institutionalized intergovernmental cooperation better than Canada and Australia through the GST Council. Canada has more provincial autonomy than Australia and so has administrative centralization and fiscal redistribution. These differences reflect the different ways federal systems balance national tax harmonization with the constitutional position of subnational governments.

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Identification of Best Practices in GST Governance:

A comparison of GST regimes in India, Canada, and Australia shows that there are institutional practices that support the effective implementation of consumption taxation in federal systems. These are the fundamental lessons to learn in terms of fiscal coordination, administrative efficiency, and subnational participation and the balance between fiscal and administrative effectiveness and regional integration.

Table 3: Best Practices in GST Governance

Country	Best Practice	Significance
Canada	Provincial Flexibility	Allows provinces to choose between harmonized and separate sales tax arrangements, thereby preserving subnational fiscal autonomy.
Australia	Clear Revenue Redistribution Formula	Ensures transparent allocation of GST revenues among states through an established fiscal equalization framework.
India	Institutionalized GST Council	Provides a formal mechanism for consultation, coordination, and collective decision-making between the Union and States.

Source: Compiled from Finance Canada, Australian Treasury, GST Council Secretariat Reports, and OECD Fiscal Federalism Studies.

The Canadian GST is a model for how diversity in federalization of taxation should be a matter of regional perspective. Provinces can opt to be a part of the Harmonized Sales Tax (HST) system and local governments in particular can opt for separate Provincial Sales Taxes (PST) in line with their fiscal preferences and policy priorities. In Australia, the GST policy-making process is balanced between national tax planning and provincial autonomy. We have a well-established horizontal fiscal equality structure in the Commonwealth GST system in which revenue from GST is passed down from one state to another. With this setup in place, fiscal certainty can be guaranteed and revenue sharing is understood. The GST Council was made possible by Article 279A of the Constitution of India as the most important institutional innovation of India. It organizes the Union and State Governments' roles in tax-related decision-making and is the source of regular meetings and consultative processes, and has developed policy coordination and also a common market in India. In a comparative view, we can see that each federation is different. Canada shows the benefit of maintaining subnational flexibility, Australia promotes transparent fiscal redistribution, and in India, the example of formal intergovernmental cooperation by a constitutionally established decision-making body is seen. Collectively, these are important governance mechanisms for GST in federal political systems.

Policy Lessons and Reform Options for India:

The comparison of GST regimes between India, Canada and Australia shows some institutional practices needed to be used to enhance the efficiency and sustainability of GST in India. The GST system in India has made it possible to harmonize tax laws with each other and enhance intergovernmental coordination but it is possible that some reforms can further improve the effectiveness of GST within the framework of fiscal federalism

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Table 4: Reform Options for Strengthening India's GST Framework

Reform Area	Comparative Reference	Potential Significance
Greater State Flexibility	Canada	May enhance subnational participation and accommodate regional fiscal priorities.
Independent Dispute Settlement Mechanism	International Federal Practices	May facilitate impartial resolution of intergovernmental disputes and strengthen institutional trust.
Simplification of GST Rate Structure	International GST/VAT Models	May improve administrative efficiency, compliance, and ease of taxation.

Source: Compiled from OECD Fiscal Federalism Studies, OECD Consumption Tax Trends, Finance Canada Publications, Australian Treasury Reports, and GST Council Secretariat Documents.

One area that we need to consider is the fiscal flexibility available to states under the GST. Federal systems in Canada have shown that they can accommodate different areas of subnational participation while also ensuring that tax coordination is maintained. The GST model of India has achieved a common market in the sense that there are certain aspects that are more flexible about tax administration and policy implementation that will strengthen the federal character of the GST system and make states more involved in tax reform. One more point is the institutionalization of dispute resolution. GST has sometimes had disagreements on compensation, revenue distribution and policy implementation. The third is GST rates. Comparing with other countries with GST and VAT systems that have a simpler system of rates, India's system of taxation is known to be classified and administratively difficult. Tax rates can be easily rationalized and simplified over time to help to avoid litigation and improve the efficiency of tax administration and revenue. A clear and transparent dispute resolution mechanism for dispute resolution and clarification can be beneficial for the participating governments if there are no disagreements and the governments can then be more transparent and predictable and the situation of disputes between them can be resolved without the involvement of the other government. Based on the experiences of Canada and Australia, these reforms would not only help to strengthen India's GST system but would also help in the balance between fiscal coordination and subnational autonomy. Such measures would also help to sustain fiscal federalism in India for the long term.

Conclusion and Policy Implications:

GST regimes in federal countries are not just in line with fiscal policy but are also subject to constitutional and institutional arrangements. Although GST is a consumption based tax in India, Canada and Australia, there are different ways through which tax coordination between the country as a whole and regional states and territories as well as the countries' local and national jurisdictions are balanced and different mechanisms are developed to manage GST and how GST is structured around the local and national tax structure are done. The findings indicate that there is no uniform GST governance structure but that the institutional structures of GST are structured and evolve as per the federal structure of each country. A major result of the study is that India has brought a system of taxation that is institutionalized through the GST Council which is one of the best models of coordination among governments and has the power of the Union and State governments in the formulation of GST policies. This institutional innovation has enabled tax harmonization and the formation of a universal domestic market as well as cooperative relations between governments. In contrast, the Canadian GST is more provincial in nature. Provinces' flexibility in how they should contribute in harmonized tax arrangements indicates a decentralized approach to fiscal governance. The Canadian experience shows that tax coordination is possible without constraining subnational policy making and the federal principle of regional self-government. The Australian model shows that transparent and predictable fiscal arrangements are the key factor and it should be taken into account. The redistribution of GST revenues through a well-established fiscal equalization framework has brought clarity and stability to intergovernmental financial relations. The Australian experience also shows how well-defined revenue sharing mechanisms can help to reduce fiscal uncertainty and promote collaboration between different levels of government. In fact, the study finds that there are complementary strengths in all three GST regimes in terms of federal governance as far as institutionalized intergovernmental coordination is concerned: India's is institutionalized, Canada's is provincial autonomy and Australia's is transparent revenue redistribution. These experiences point to the fact that successful GST administration cannot come from a single institutional model but from the ability of federal systems to manage the federal system in the context of their constitutional and political situation, as has been shown in this study. The bottom line is that GST can only be successful in the long term if the quality of intergovernmental institutions is high because coordination is better for administration and economic integration but autonomy is better for subnational governments but not for taxation. On the other hand, more autonomy would also lead to less diversity of the federal government but it would also be problematic for the common policy of the country. As you can see from the comparison of the results between India, Canada and Australia, these countries are doing different things. Interaction and negotiation, dispute resolution and revenue sharing mechanisms in consultation, negotiation, dispute resolution and revenue sharing are necessary to establish trust and legitimatization of fiscal policies. GST needs to be viewed as a tax reform rather than just a policy change as it is an evolving mechanism of federal governance that is now in progress and will impact the politics of different levels of government.

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