

## 7 消費税

### Consumption tax

令和4年度分の消費税の納税申告件数は2,863千件（前年2,922千件）、納税申告額は20兆961億円（前年19兆7,895億円）となっている。

一方、還付申告件数は249千件（前年284千件）、還付税額は7兆937億円（前年5兆9,128億円）となっている。

また、令和5年3月末現在の消費税の課税事業者届出件数は3,302千件（前年3,245千件）、課税事業者選択届出件数は148千件（前年137千件）、新設法人に該当する旨の届出件数は12千件（前年13千件）となっている（第20表参照）。

The number of tax returns of consumption tax for FY 2022 is 2,863 thousand (for the previous year, 2,922 thousand) and the amount of declared tax is 20,096.1 billion yen (for the previous year, 19,789.5 billion yen).

The number of refund returns is 249 thousand (for the previous year, 284 thousand), and the amount of refund tax is 7,093.7 billion yen (for the previous year, 5,912.8 billion yen).

As of March 31 in 2023, the number of notifications of taxable enterprises status for Consumption tax is 3,302 thousand (for the previous year, 3,245 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 148 thousand (for the previous year, 137 thousand), and the number of notifications of being qualified for a newly established corporation is 12 thousand (for the previous year, 13 thousand) (see Table 20).

（第20表）消費税の申告件数、納税申告額、還付税額、課税事業者等届出件数

Table 20: Number of tax returns, Amount of declared tax, Amount of refund tax, and Number of taxable enterprises status for Consumption tax, etc.

区分 Type	納税 申告件数 Number of tax returns	納税申告額 Amount of declared tax	還付 申告件数 Number of refund returns	還付税額 Amount of refund tax	課税事業者 届出件数 Number of notifications of taxable enterprises status for Consumption tax	課税事業者 選択届出件数 Number of notifications of choosing taxable enterprises status for Consumption tax	新設法人に該当す る旨の届出件数 Number of notifications of being qualified for a newly established corporation
					千件 Thousand	千件 Thousand	千件 Thousand
平成29年度 FY2017	2,986	164,405	180	41,189	3,213	118	14
30 2018	2,989	164,902	188	43,845	3,237	125	15
令和元 2019	2,957	169,695	195	46,087	3,258	131	15
2 2020	2,927	191,719	250	49,098	3,251	134	14
3 2021	2,922	197,895	284	59,128	3,245	137	13
4 2022	2,863	200,961	249	70,937	3,302	148	12

統計表：7 消費税(1)課税状況、(2)課税事業者等届出件数

Statistical tables: 7 Consumption Tax (1)Statistics of taxation (2)Number of notifications of taxable business enterprises, etc.

（注）処理事績を含む。

Note: Cases processed (correction, determination, etc.) are included.