

7 消費税

Consumption tax

令和5年度分の消費税の納税申告件数は3,953千件（前年2,863千件）、納税申告額は21兆7,397億円（前年20兆961億円）となっている。
一方、還付申告件数は287千件（前年249千件）、還付税額は7兆2,654億円（前年7兆937億円）となっている。
また、令和6年3月末現在の消費税の課税事業者届出件数は3,341千件（前年3,302千件）、課税事業者選択届出件数は151千件（前年148千件）、新設法人に該当する旨の届出件数は13千件（前年12千件）、令和5年10月より開始された適格請求書等保存方式（インボイス制度）における適格請求書発行事業者数は4,419千者となっている。（第20表参照）。

The number of tax returns of consumption tax for FY 2023 is 3,953 thousand (for the previous year, 2,863 thousand) and the amount of declared tax is 21,739.7 billion yen (for the previous year, 20,096.1 billion yen).
The number of refund returns is 287 thousand (for the previous year, 249 thousand), and the amount of refund tax is 7,265.4 billion yen (for the previous year, 7,093.7 billion yen).
As of March 31 in 2024, the number of notifications of taxable enterprises status for Consumption tax is 3,341 thousand (for the previous year, 3,302 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 151 thousand (for the previous year, 148 thousand), and the number of notifications of being qualified for a newly established corporation is 13 thousand (for the previous year, 12 thousand) the number of business issuer of qualified invoice using the qualified invoice-based method (the invoice system) started in October 2023 is 4,419 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、適格請求書発行事業者数
Table 20: Number of tax returns, Amount of declared tax, Amount of refund tax, and Number of taxable enterprises status for Consumption tax, and Number of business issuers of qualified invoice, 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	適格請求書 発行事業者数 Number of business issuers of qualified invoice
		千件 Thousand	億円 100 million yen	千件 Thousand	億円 100 million yen	千件 Thousand	千件 Thousand	千件 Thousand	千者 Thousand
平成30年度	FY2018	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	
5	2023	3,953	217,397	287	72,654	3,341	151	13	
									4,419

統計表：7 消費税 (1) 課税状況、(2) 課税事業者等届出件数、(3) 適格請求書発行事業者数
Statistical tables: 7 Consumption Tax (1) Statistics of taxation (2) Number of notifications of taxable business enterprises (3) Number of business issuers of qualified invoice, etc.
（注）処理事績を含む。
Note: Cases processed (correction, determination, etc.) are included.