

7 消費税  
Consumption tax

令和6年度分の消費税の納税申告件数は4,304千件（前年3,953千件）、納税申告額は23兆1,679億円（同21兆7,397億円）となっている。  
一方、還付申告件数は306千件（同287千件）、還付税額は7兆6,262億円（同7兆2,654億円）となっている。  
また、令和7年3月末現在の消費税の課税事業者届出件数は3,355千件（同3,341千件）、課税事業者選択届出件数は155千件（同151千件）、新設法人に該当する旨の届出件数は15千件（同13千件）、適格請求書発行事業者数は4,612千者（同4,419千者）となっている（第16表参照）。

The number of tax returns of consumption tax for FY 2024 is 4,304 thousand (for the previous year, 3,953 thousand) and the amount of declared tax is 23,167.9 billion yen (21,739.7 billion yen).  
The number of refund returns is 306 thousand (287 thousand), and the amount of refund tax is 7,626.2 billion yen (7,265.4 billion yen).  
As of March 31 in 2025, the number of notifications of taxable enterprises status for Consumption tax is 3,355 thousand (3,341 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 155 thousand (151 thousand), the number of notifications of being qualified for a newly established corporation is 15 thousand (13 thousand), and the number of business issuer of qualified invoice is 4,612 thousand (4,419 thousand) (see Table 16).

（第16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 16: 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
令和元年度	FY2019	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	
	6 2024	4,304	231,679	306	76,262	3,355	155	15	4,419
									4,612

統計表：7 課税状況(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 Statistics of taxation (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.