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申請手続種別 XXE

税関手続名称 JJJJJJJJ1JJJJJJJJ2JJJJJJJJ3JJJJJJJJ4JJJJJJJJ5JJJJJJJJJE

汎用申請受理番号 XXXXXXXXXE

申請者名 XXXXXXXX1XXXXXXXX2XXXXXXXX3XXXXXXXX4XXXXXXXXXE

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【不服申立てについて】

- 1 この処分について不服があるときは、この通知を受けた日の翌日から起算して2月以内に税関長に対して異議申立てをすることができます。
- 2 異議申立てについての決定があった場合において、当該決定を経た後の処分になお不服があるときは、当該異議申立てをした方は、決定書の謄本の送達があった日の翌日から起算して1月以内に財務大臣に対して審査請求をすることができます。
- 3 次のいずれかに該当するときは、異議申立てについての決定を経ずに、財務大臣に対して審査請求をすることができます。
(注) (2) の場合は、この通知を受けた日の翌日から起算して60日以内に限りです。
(1) 異議申立てがされた日の翌日から起算して3月を経過しても決定がないとき。
(2) その他異議申立てについての決定を経ないことにつき正当な理由があるとき。

【取消しの訴えについて】

- 1 この処分については、異議申立てについての決定又は審査請求について裁決を経ずに、裁判所に対して処分の取消しの訴え（以下「取消訴訟」といいます。）を提起することができます。
- 2 取消訴訟の被告とすべき者は国（代表者 財務大臣）となります。
- 3 取消訴訟は、処分があったことを知った日若しくは異議申立て若しくは審査請求をしたときはこれに対する決定若しくは裁決があったことを知った日の翌日から起算して6月を経過したとき又は当該処分若しくは決定若しくは裁決の日の翌日から起算して1年を経過したときは、提起することができません。