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申請手続種別 XXE

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申請者名 XXXXXXXXX1XXXXXXXXXX2XXXXXXXXXX3XXXXXXXXXX4XXXXXXXXXXE

申請者住所 XXXXXXXXX1XXXXXXXXXX2XXXXXXXXXX3XXXXXXXXXX
XX4XXXXXXXXXX5XXXXXXXXXX6XXXXXXXXXX7XXE

申請者電話番号 XXXXXXXXX1E

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【不服申立てについて】

- 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3月以内に税関長に対して再調査の請求又は財務大臣に対して審査請求をすることができます。
- 再調査の請求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通知になお不服があるときは、当該再調査の請求をした方は、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。
- 再調査の請求をした場合は、当該再調査の請求についての決定を経た後でなければ、審査請求をすることはできませんが、次のいずれかに該当する場合には、この決定を経ずに審査請求をすることができます。
 - 再調査の請求をし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。
 - その他再調査の請求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】

- 審査請求について裁決があった場合において、当該裁決を経た後の処分になお不服があるときは、当該審査請求をした方は、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。
- 取消訴訟の被告とすべき者は国（代表者 法務大臣）となります。
- 取消訴訟は、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。
- 取消訴訟は、審査請求に対する裁決を経た後でなければ提起することができませんが、次のいずれかに該当するときは、審査請求に対する裁決を経ずに取消訴訟を提起することができます。
 - 審査請求がされた日の翌日から起算して3月を経過しても裁決がないとき。
 - 処分、処分の執行又は手続の続行により生ずる著しい損害を避けるため緊急の必要があるとき。
 - その他審査請求についての裁決を経ないことにつき正当な理由があるとき。