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申請手続種別　XXE

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汎用申請受理番号　XXXXXXXXXE

申請者名　XXXXXXXXX1XXXXXXXXX2XXXXXXXXX3XXXXXXXXX4XXXXXXXXXE

申請者住所　XXXXXXXXX1XXXXXXXXX2XXXXXXXXX3XXXXXXX
XX4XXXXXXXXX5XXXXXXXXX6XXXXXXXXX7XXXE

申請者電話番号　XXXXXXXXX1E

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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。

2．　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処分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。

3．　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。

（1）　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。

（2）　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】

1．　この処分については、再調査の請求又は審査請求を行わずに、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　法務大臣）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再調査の請求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。