



そのような未来の納税者の方々に租税の意義や役割を理解していただける貴重な機会の更なる充実に向けて、環境整備や支援を行ってまいります。

次に、2本目の柱、「適正・公平な税務行政の推進」についてご説明します。具体的な取組は次の三つです。

1. 関係法令を適正に適用する。
2. 申告が適正でないと認められる納税者に対して、的確な指導・調査を実施し、誤りを確実に是正する。
3. 期限内収納の実現に努め、期限内に

**納付を行わない納税者に対して、滞納処分の執行により確実に徴収する。**

国税庁では様々な角度から情報の収集・分析を行っており、不正に税金の負担を逃れようとする悪質な納税者に対しては、適切な調査体制を編成し、厳正な調査を実施することとしています。

一方、その他の納税者に対しては、文書や電話での連絡などによる簡易な接触も行うなど、限られた人員等をバランスよく配分し、効果的・効率的な事務運営を心掛けていきます。

















the 1990s, the number of people with a mental health problem has increased in the UK (Mental Health Act 1983).

There is a growing awareness of the need to improve the lives of people with mental health problems. The Department of Health (1999) has set out a strategy for mental health care, which includes a commitment to improve the lives of people with mental health problems.

The aim of this paper is to describe the development of a self-help manual for people with mental health problems.

The paper is organized as follows. First, a brief overview of the current state of mental health care is given.

Next, the development of the self-help manual is described. This includes a description of the manual's content and a description of the manual's development process.

Finally, the manual's impact on the lives of people with mental health problems is discussed.

The paper concludes with a discussion of the implications of the manual's development for mental health care.

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