



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ます。

the 1990s, the number of people in the world who are illiterate has increased from 400 million to 600 million.

There are many reasons for this. One is that the population of the world is growing so fast that the number of children who are illiterate is increasing. Another reason is that the number of people who are illiterate is increasing in many countries, especially in the developing world. This is because many of these countries do not have enough schools or teachers to teach all the children who are of school age.

There are also many people who are illiterate because they do not have enough money to go to school. In many countries, the cost of education is very high, and many families cannot afford it. This is especially true in the developing world, where the cost of education is often a large part of the family's income.

There are also many people who are illiterate because they do not have enough time to go to school. In many countries, the school year is very short, and many children have to work or help with their families during the school year. This is especially true in the developing world, where many children have to work to help support their families.

There are also many people who are illiterate because they do not have enough interest in learning. In many countries, the education system is not very good, and many children do not like to go to school. This is especially true in the developing world, where the education system is often very poor and does not provide a good quality of education.

There are many ways to help reduce the number of illiterate people in the world. One way is to build more schools and hire more teachers. Another way is to provide financial aid to families who cannot afford to send their children to school. A third way is to provide more interesting and relevant education. This can be done by teaching practical skills that are useful in the workplace and in daily life.

It is important to reduce the number of illiterate people in the world because illiteracy is a major barrier to economic and social development.

Illiterate people are often unable to find work, and they are often paid less than literate people. This is because they are unable to read and write, and they are often unable to understand the instructions they are given. This makes it difficult for them to find work, and it makes it difficult for them to earn a living.

Illiterate people are also often unable to access social services. This is because they are unable to read and write, and they are often unable to understand the forms and documents that they need to fill out. This makes it difficult for them to access social services, and it makes it difficult for them to improve their lives.

There are many ways to help illiterate people. One way is to provide them with basic literacy training. This can be done through community-based programs, or through government-funded programs. Another way is to provide them with financial aid to help them pay for their education. This can be done through government-funded programs, or through private organizations.

It is important to help illiterate people because they are often the most vulnerable people in society. They are often unable to find work, and they are often paid less than literate people. This makes it difficult for them to improve their lives, and it makes it difficult for them to access social services.

There are many ways to help illiterate people, and it is important to do so. This can be done through community-based programs, or through government-funded programs. Another way is to provide them with financial aid to help them pay for their education. This can be done through government-funded programs, or through private organizations.













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

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 vision of a new mental health system, which will be based on the following principles:

- People with mental health problems should be treated as individuals, with their own needs and wishes.
- People with mental health problems should be given the opportunity to participate in decisions about their care and treatment.
- People with mental health problems should be given the opportunity to live in their own homes and communities.

The Department of Health (1999) has also set out a vision of a new mental health system, which will be based on the following principles:

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