

the first two years of life. The first year of life is the most critical period for the development of the brain.

The second year of life is the most critical period for the development of the brain.

The third year of life is the most critical period for the development of the brain.

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The sixth year of life is the most critical period for the development of the brain.

The seventh year of life is the most critical period for the development of the brain.

The eighth year of life is the most critical period for the development of the brain.

The ninth year of life is the most critical period for the development of the brain.

The tenth year of life is the most critical period for the development of the brain.

The eleventh year of life is the most critical period for the development of the brain.

The twelfth year of life is the most critical period for the development of the brain.

The thirteenth year of life is the most critical period for the development of the brain.

The fourteenth year of life is the most critical period for the development of the brain.

The fifteenth year of life is the most critical period for the development of the brain.

The sixteenth year of life is the most critical period for the development of the brain.

The seventeenth year of life is the most critical period for the development of the brain.

The eighteenth year of life is the most critical period for the development of the brain.

The nineteenth year of life is the most critical period for the development of the brain.

The twentieth year of life is the most critical period for the development of the brain.

The twenty-first year of life is the most critical period for the development of the brain.

The twenty-second year of life is the most critical period for the development of the brain.

The twenty-third year of life is the most critical period for the development of the brain.

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The twenty-fifth year of life is the most critical period for the development of the brain.

The twenty-sixth year of life is the most critical period for the development of the brain.

ときに、納税者だけでなく、税理士にも調査の日時場所を通知することが義務付けられるという制度です。

それから35条3項があります。これは課税庁が課税し、お臈ま抗s 委訴て窺喋 9 課ü租重服付鳥す查悦機領瓜救肖添間







## 行政手続法

そこで考え出されたのが、行政手続法です。同法により、1993年に行政手続についての一般的なルールが定められました。その後、数次の改正が行われ、2014年の改正では、36条の2（行政指導の中止等の求め）が追加されることにより、行政指導の中止を求めるということができるという明確な規定が置かれたのです。

行政指導は、行政処分と違い強制力はありません。形式的にいえば、お願いです。しかし、実際には、行政庁側が相手側に「ハイ」と言うまでお願いをし続けるのです。結局は行政処分を経ないで行政目的が達成される形になっています。

ところが、これは手続の保障という観点から見ると、非常に不透明なものなのです。行政指導というお願いに対して任意に従った形を取ると、裁判を起しても、「だって最後に従ったのはそちらでしょ」となります。これでは駄目だということと、2014年の改正では、行政指導に相手が従わないと言った場合に、「いつまでも行政指導を続けてはいけません。行政指導には限界があるのです」と法律の中に定めたのです。

## 国税通則法 Value process of law

ただ、この行政手続法は、あくまで一般的なルールです。個別法特別法において別の手続が定められているときには、そちらが優先します。

税務行政に関しては、国税通則法という別の手続的ルールが存在するがゆえに、一般的な行政手続法の適用が排除される

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 という考え方が採られています。国税通則法は、行政手続法よりもはるか前からあり、元々は、いわば課税側の業務マニュアルとして作られたものです。そのためです。

the 1990s, the number of people in the world who are illiterate has increased from 1.2 billion to 1.5 billion.

There are many reasons for this. One is that the population of the world is growing. Another is that the number of people who are illiterate is increasing in many countries, particularly in the developing world. This is because of a number of factors, including a lack of access to education, a lack of resources, and a lack of political will.

One of the main reasons for the increase in illiteracy is the lack of access to education. In many developing countries, there are not enough schools, and the quality of education is often poor. This means that many children do not go to school, and those who do often do not learn to read and write.

Another reason for the increase in illiteracy is the lack of resources. In many developing countries, there is a lack of money to invest in education. This means that there are not enough teachers, and the schools are often overcrowded. This makes it difficult for children to learn.

A third reason for the increase in illiteracy is the lack of political will. In many developing countries, the government does not prioritize education. This means that there is not enough money spent on education, and the quality of education is often poor.

There are many ways to reduce the number of illiterate people in the world. One way is to increase access to education. This can be done by building more schools, and by providing more resources to existing schools. Another way is to improve the quality of education. This can be done by training more teachers, and by providing more resources to schools. A third way is to increase political will. This can be done by convincing the government that education is important, and by providing more resources to education.

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

Illiterate people are often poor, and they are often excluded from the benefits of development. They are often unable to find work, and they are often unable to access health care and other services. This means that they are often living in poverty, and they are often unable to improve their lives.

By reducing the number of illiterate people in the world, we can help to reduce poverty, and we can help to improve the lives of many people. This is why it is so important to focus on reducing illiteracy.

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