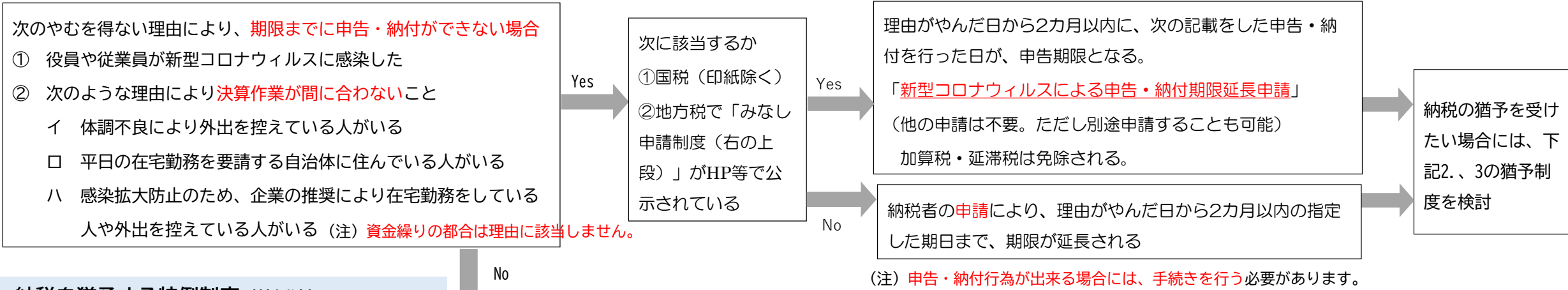
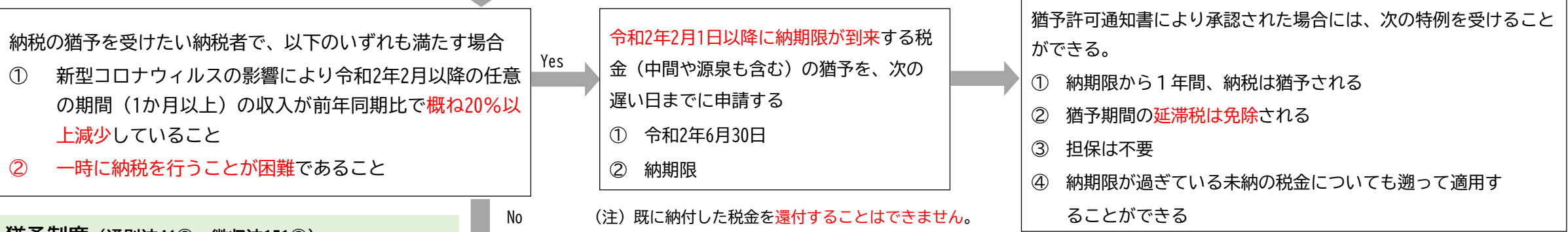


1、申告・納付期限の個別延長制度 (通則令3③)



2、納税を猶予する特例制度 (特例法)



3、猶予制度 (通則法46②、徴収法151②)

