**The Human Rights Committee**

**NGO information for the Human Rights Committee, 121st session: List of issues Prior to Reporting, Japan**

**＜Discriminatory Legal Systems**

**towards Children Born out of Wedlock in Japan＞**

**21 July** **2017**

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**＜Proposed questions for the list of issues＞**

1. Shouldn’t the government eliminate the provision of the Family Registration Act which requires the description, in a birth notification, whether the child is ‘legitimate’ or ‘not legitimate’? Otherwise, they need to explain the reason why the provision must be maintained.
2. ①　In the column of the family relationship in family registers, the description of “female/male”, through which it can be recognized at a glance that she/he is a child born out of wedlock, is left unchanged until the child herself/himself applies for the correction of such description. Shouldn’t the government reconsider this procedure and correct the expressions in a lump (for all the family registers in the whole country) at their responsibility? Otherwise, they need to explain the reason why they cannot do so.

②　If the government don’t change the system because the family relationship is required to be expressed in birth order such as “eldest, second, third”, shouldn’t the government abolish such requirement itself? Otherwise, they need to explain the reason why they cannot do so.

1. If the father doesn’t acknowledge his child, the column of the father in the family register is blank. Therefore, it is recognized at a glance that the child is not acknowledged by the father. Shouldn’t the government improve such compilation of the family register and such description method for the father of a child born out of wedlock?
2. A child born out of wedlock should be entitled to use the father’s surname if she/he wish to do so. If there is any difficulty having that right under the current law, should the government consider the amendment of the system itself? Otherwise, they need to explain the reason why they cannot do so.
3. According to the Civil Code Article 795, when a real parent of a child born out of wedlock gets married and her/his spouse adopts the child, the parent herself/himself also has to adopt the child together with the spouse. Why does the real parent have to adopt her/his own child? Shouldn’t the government amend such provision? Otherwise, they need to explain the reason why they cannot do so.

1. According to the Civil Code Article 787, a child born out of wedlock can’t bring an action for affiliation after three years have passed since the day of the death of the father. Shouldn’t the government abolish such provision? Otherwise, they need to explain the reason why they cannot do so.

1. the discriminatory provision in the right to inheritance the discriminatory provision in the right to inheritanceAlthough the discriminatory provision in the right of inheritance toward a child born out of wedlock has abolished, the concept of ‘legitimacy’ remains in the Civil Code, which differentiates a legitimate child and an child not legitimate. Shouldn’t the government abolish such distinction among children and eliminate the concept of ‘legitimacy’? Otherwise, they need to explain the reason why they cannot do so.

1. Income Tax Act Article 81 provides the tax exemption for widows/widowers who have dependents, but the exemption doesn’t apply for an unmarried mother/father. Shouldn’t the government amend the Act so that an unmarried single-parent as well can equally receive the benefits of the tax exemption? Otherwise, they need to explain the reason why they cannot do so.

**＜Present Situation of Discriminatory legal system toward children born out of wedlock＞**

The discriminatory provision in the right to inheritance against children born out of wedlock, toward which the Human Rights Committee had expressed their concerns and recommendations repeatedly in 1993, 1998 and 2008, was abolished at last in December 2013. This gave us a deep sense of hope that finally the government must have started to work for removing all the discriminatory legal systems against children born out of wedlock, because the abolished provision was the basic ground of other discriminatory legal systems.

However, no eliminations of other discriminatory provisions of the Civil Code, the Family Registration Act and the tax laws have been done after that.

The concept of “legitimacy” has been kept in the Civil Code and the discriminatory expression such as a “child not legitimate” is still used. Many discriminatory legal systems, including the provision of the Family Registration Act concerning the discriminatory description in the birth notification are kept【\*1】.

In the society there still exists a deep-rooted discrimination against unmarried mothers and children born out of wedlock. Many of them have to live secluded in order to keep them undiscovered. There are cases that children born out of wedlock have gotten harassed or expelled from their houses once they were found to be born out of wedlock. When unmarried people get pregnant, most of them chose to get married before they give birth. Some members of local counsels throw words of contempt or hate speech during petitions for the elimination of discrimination toward children born out of wedlock. For that reason, percentage of children born out of wedlock within all the children in Japan is only 2.3% 【\*2】 in 2015.

It should be noted that concerns and recommendations in 1993, 1998 and 2008 by the Human Rights Committee refer not only to discriminatory provisions of the Civil Code but also to birth certificates and family registers as the following footnotes.

 Also the Committee on the Elimination of Discrimination against Women expressed their concerns and recommendations in 2016 as follows.

< Concerns and Recommendations >

“12. It is regrettable that until now our recommendations toward existing discriminatory provisions have not been corresponded. We especially concern the following matter.

Although the discriminatory provision in the right to inheritance against children born out of wedlock was eliminated in December 2013, other discriminatory provisions, including the Family Register Act’s provision regarding the discriminatory description in birth certificates, have been retained.

13. We, repeating the past recommendations (CEDAW/C/JPN/CO/5 & CEDAW/C/JPN/CO/6), make a strong request to the government as a contracting party for doing the following matters without delay.

 The government should eliminate all of the discriminatory provisions regarding the status of children born out of wedlock, and also should make sure that the laws protect children born out of wedlock and the mothers from social stigma and discrimination.”

**＜Concerns and Recommendations regarding discrimination against children born out of wedlock**

**by the Human Rights Committee＞**

**Year 1993 < Major Interest Issues >**

11 “We expressly concern the discriminatory legal systems against children born out of wedlock, especially, the texts of the laws and customary practices regarding birth certificates and family registers violate Article 17 and 24 of the Covenant.”

**< Proposals and Recommendations >**

17 “We recommend that the government should amend the legal systems toward children born out of wedlock and eliminate the discriminatory terms contained therein in order to comply with Article 2, 24 and 26 of the Agreement. All of the discriminatory laws and practices still existing in Japan should be abolished in order to fall in with Article 2, 3 and 26 of the Covenant.”

**Year 1998 < Major Concerns and Recommendations >**

12 “We again express concerns about discriminations against children born out of wedlock, especially, the rights involved in nationality, family registers and inheritance. In accordance with Article 26 of the Covenant, we confirm the preceding views that every child deserves the protection of equality.”

**Year 2008 < Concerns and Recommendations >**

28 “We again express concerns that children are discriminated in relation to acquisition of nationality, the right of inheritance and birth notification (Paragraph 1 of Article 2, Article 24 and 26 of the Covenant).”

“The government as a contract party should eliminate any discriminatory provision against children born out of wedlock including Article 3 of the Nationality Act, Article 900 Item 4 of the Civil Code, and Article 49 Paragraph 2 Item 1 of the Family Register Act, which requires the description in a birth certificate whether a born child is in or out of wedlock.”

1. **Forced discriminatory description in the birth notification**

**（The Covenant; Article 2 Paragraph 1, Article 17, Article 24 Paragraph 1, Article 26）**

①　According to the Family Registration Act 【\*3】, “Whether the child is legitimate or not” is the required matter to be filled out. In accordance with the provision, the mother is required to mark the column of “a child not legitimate”, whose meaning is “a child not orthodox”【\*4】. It is the real situation that many of the mothers marked it, feeling distress, and have left regret to later that they marked “child not legitimate”.

 The government has changed the handling on the birth notification since 2010. According to the new handling, in case that a mother rejects to mark the column, the notification of birth is accepted even without the marking of a “child not legitimate”, if there is the description of “The child takes the surname of the mother” or “The child enters in the mother’s family register” in the column of other matters. However, mothers are not informed of such alternatives at first beginning at the registration desk of the city office. If there is no marking on whether a “child legitimate” or “child not legitimate”, a mother is requested to mark it. If she continues to reject to do so, then the above alternative is shown. The notice from the government to the municipality decides the handling as such.

 Although we demanded the Ministry of Justice to stop requiring mothers to mark the column, the Ministry reject it, saying that “It is the statutory entry in the birth notification”. Even if there is any “improvement”, this is the real situation and still now the forced marking continues as seen above.

②　If a father notifies his recognition at the same time as the registration of birth, he can’t enter his name on the birth certificate and the column of the father stays blank. (Only a few fathers notify their recognition of unborn children. Most of the fathers notify their recognition at the same time as the birth notification. As a result, in most cases it is impossible to enter the name of the father into the column of father.)

The Ministry of Justice says about the reason for the system as follows.

“It is impossible to notify birth and recognition at the same moment. Birth notification always comes first, and then notification of recognition comes next. Therefore, the column of ‘father’ is necessarily blank because there is no father at the time of birth notification.”

③　A informant of a birth notification is prescribed in law as the mother. The father who notifies his recognition of an unborn child, or that of a born child at the same time as the notification of birth, can give notice only as a housemate of the mother. Worse still, if the mother and the father don’t live together, the father is ineligible for the notification.

1. **The discriminatory description of the family relations in the family registration**

**（The Covenant; Article 2 Paragraph 1, Article 17, Article 24 Paragraph 1, Article 26）**

Regarding the family registration, a child born out of wedlock was apparently discriminated in the column of the relations with the biological parents. In that column, a child born in wedlock was described as “first daughter/son”, “second daughter/son” and so on, in accordance with the birth order by sex, and a child born out of wedlock was described as “female/ male”. In 2004 such description method was reformed. However, there are still problems as follows.

1. **The reform of the system in which the family relations are corrected only through the application from a person concerned!**

**The description method on the family relationship in the family register was amended in 2004, and the family relations of a child born out of wedlock is described in the same form of “the first daughter/son” as that of a child born in wedlock. However, the government hasn’t corrected the description by their authority, and the descriptions in the family register before the amendment is left uncorrected**【\*5】.

The family relations are corrected only after a child born out of wedlock or the mother applies for such correction. However, among children born out of wedlock, whose number was estimated 2 to 3 million in November of 2004 when the system was reformed, the number of those who applied for the correction of the description is just a little more than 40,000, or around 1.3% to 2%【\*6】. As the change of the system has been rarely informed publicly, the opportunity that persons concerned know the change is very limited. Furthermore, under the situations that social discrimination against a child born out of wedlock still persists, it is unreasonable to request her/him to come forward as a child born out of wedlock, and such system ignores the reality of the discrimination. It has to be said that the government, which supported the discriminatory systems, abandons their responsibility.

The family registration is the system which presupposes the disclosure to the third party even if it is limited. If such situations continue, most of children born out of wedlock before the reform of the system remain to be discriminated even after their death. (The family register is disclosed for 150 years after the removal from the register because of death or marriage.) Therefore, the description of “female/male” in the family register should be corrected with the government’s responsibility.

The Ministry of Justice insists, however, that they can’t correct the description without the application on the grounds that they have to check mothers’ family registers in order to verify the children’s family relationship, and it takes too much time and labor. However, there is no excuse for neglecting the discriminatory description.

In the first place, as the percentage of inheritance of children is equal no matter whether they are in or out of wedlock, the family relationship by birth order is no more needed. In addition, the description of family relations itself is not necessary because it is clear that the relation with the mother and the father is their child.

Documents requesting for abolishing the description of family relations are presented from the local assemblies of Tokyo and Kanagawa

1. **Introduction of the new kind of discrimination against a child born out of wedlock by the reform of the system.**

The Family Registration Act stipulates that “her/his relationship with her/his natural parents” shall be entered as the family relations【\*7】. Therefore, if a woman, who gets married and gives birth to a child, gets divorced and remarried, the combination of the father and the mother is changed and a child is counted starting again with the “first daughter/son”.

Following the reform of the system, the family relations of a child born out of wedlock is described in the same form of “the first daughter/son” as that of a child born in wedlock. On the surface, it looks like the differentiation has been eliminated. However, a child born out of wedlock is counted in relation only to the mother and described in accordance with the order of “children born out of wedlock” by sex to whom the mother gives birth, irrespective of the father’s acknowledgment. The relation with the father is not considered.

For example, if a woman gives birth to baby girls out of marriage between two men, the baby girls are described as “the first daughter” and ”the second daughter” respectively, even if the relation with a father for each baby is confirmed. Even if the baby girl is the first child for the second man, she is “the second daughter”. It generates misunderstanding that he has the first daughter elsewhere.

As seen above, the present system violates even the Family Registration Act that stipulates the description of “the relations with the biological father and mother”, and has introduced the new kind of discrimination against children born out of wedlock. The Ministry of Justice commented that family relations distinguish legitimate child from child not legitimate in accordance with the Civil Code.

1. **Anyone can see at first sight whether a child is acknowledged by her/his father or not: the fixed form of the Family Registration generates the discrimination.**

**（The Covenant; Article 2 Paragraph 1, Article 17, Article 24 Paragraph 1, Article 26）**

The form of the family register is fixed. Even if the father-child relation is not established, there is the column of the father and it is left blank【\*5】. Anyone can see at first sight that the child is born out of marriage and not acknowledged by the father. Therefore, the child and the mother feel distress.

 A copy of the family register is often requested for employment or marriage engagement. Because of the blank column of the father, many children born out of wedlock suffer from anxiety that their marriage engagements may be broken, or, they may be discriminated in the workplace. There is such a case that a child born out of wedlock, who came to know that the column of the father in the family register was blank, cried and blamed the mother, saying “My life has ended”.

The form of the family register, from which it is apparent that a child is born out of wedlock and the father of the child is not confirmed, should be reformed.

1. **The infringement of the right to take the father’s surname**

**（The Covenant; Article 2 Paragraph 1, Article 24 Paragraph 1, Article 26）**

In principle, the Family Register is compiled of a couple and a child/children with the same surname, not necessarily a child/children born between the couple (a couple’s surname is the same.) If a married man has a child with a women, who is not a wife, acknowledges the child and changes the surname of the child with the permission of the court, the child is recorded in the family register of the father. This means that the child is recorded in the same family register as that of the legal wife of the father. In case that the father applies to the family court for the surname change of the child, the family court asks the wife her opinion. In most cases, the wife disagrees it and the child cannot take the surname of the father. This is because the family register system is the system for the registration of a family, but not the system for the registration of an individual.

1. **Forced adoption of a biological child**

**（The Covenant; Article 2 Paragraph 1, Article 24 Paragraph 1, Article 26）**

In accordance with the 1987 amendment of Article 795【\*8】of the Civil Code, in case that a person who has a spouse adopts a minor child born out of wedlock, the spouse also has to adopt the child. The provision forces biological parents (most of the cases are mothers) to adopt their biological children. Therefore, mothers of children born out of wedlock feel distressed, questioning why they have to adopt their biological children.

\*However, biological parents of children in wedlock are not forced to adopt their biological children.

This provision has been amended from the viewpoint of the benefit of a child that, if the father alone adopts a child, the relation with the biological parent, who does not adopt the child, remains the “child not legitimate”. However, the provision on discriminatory inheritance against a child born out of wedlock has been abolished, and forced adoption of a biological child has no practical benefits. Adoption of a biological child should not be forced, even if the spouse adopts the child.

1. **The paternity of a child born out of wedlock cannot be determined after three years have passed since the day of the death of the father**

**（The Covenant; Article 2 Paragraph 1, Article 24 Paragraph 1, Article 26）**

In the provisory clause of the Civil Code Article 787【\*9】, a child born out of wedlock can’t bring an action for affiliation after three years have passed since the day of the death of the father. If a child born out of wedlock delays the appeal for various reasons, even if she/he knows the father, she/he cannot be admitted as a child, and the column of the father in the family reregister is left blank.

Suck provision creates deep sadness of a child out of wedlock and very cruel.

1. **Discrimination in the tax law**

**（The Covenant; Article 2 Paragraph 1, Article 24 Paragraph 1, Article 26）**

Tax exemption for widows/widowers in the Income Tax Act【\*10】is that, in calculation of the income tax for a person whose spouse is dead or who gets divorced and not remarried, a certain amount is deducted from the taxable amount of income. It is applied to the case of a spouse’s death irrespective of whether she/he has a dependent or not, and the case of divorce with a dependent, but not the case unmarried and single even with a dependent.

 As tax exemption for widows/widowers is not applied to a person who has no experience of getting married, the taxable amount of income for a single mother/father becomes bigger. In addition to that, childcare fee, the national health insurance fee and so on, which are determined by the amount of income tax, become higher and their economic burden becomes heavier. The average income of mother-and-child families is very low. Among them, the average income of unmarried mother-and-child families is lower than that. In such a situation tax exemption for widows/widowers is not applied to them. As a result, many children born out of wedlock have been placed in more severe economic situation.

 Even in case of a woman who is single with a dependent child born out of wedlock, if she has the experience of getting married, tax exemption for widows/widowers is admitted. In terms of unmarried mothers who are single, they are the same. However, they are divided and confronted each other by whether they have the history of getting married or not. In this sense, also, this system has a big problem.

 Tax exemption in the tax law should be admitted to every unmarried mother/father who has a dependent child.

**【＊１】<List of the Existing Discriminatory Legal Systems against Children Out of Wedlock>**

|  |  |
| --- | --- |
|  | A birth notification requires to make it clear whether a child is legitimate or not legitimate.(Article 49 of the Family Registration Act) |
|  | 1. If a father notifies recognition of his child at the same time as the notification of birth, he cannot enter his name on the birth notification and the column of the father stays blank.
2. When a mother notifies birth, the father may give notice only as a housemate of the mother even if he has notified his recognition. Worse still, if they don’t live together, the father is ineligible for the notification.
 |
|  | Description of relationship with father and mother on the family register1. Concerning the relationship to mother and father on the family register, most of the discriminatory descriptions, by which everyone can see at a glance whether the children were born in or out of wedlock, are still left as it is.
2. The relationship on the family register of a child born out of wedlock is only with the mother and not with the father even if she/he was recognized by the father. On the other hand, on the family register of a child born in wedlock, the relationship with both the mother and father is described.
 |
|  | When a child born out of wedlock isn’t recognized by the father, the column of the father of the family register is blank. So it is obvious that the child is not acknowledged by the father, which creates discriminations to the child.\*The situation is caused by the description method and the system of family register itself, which easily make clear the privacies at a glance. |
|  | Child’s surname (Article 790 & 791 of the Civil Code)1. A child born out of wedlock shall take the surname of her/his mother. In case the child wants to change her/his surname to the father’s, the child has to obtain the family court’s permission.
2. If the father has a legal wife, and she disagrees with the idea that the child become recorded in the same family register, the child can’t change her/his surname to the father’s.

\*A child born out of wedlock is recorded in the same family register with the father’s wife if the child takes the father’s surname, so it is often the case that the wife disagrees with it. The situation is caused by the system of family-unit registers. So if the system of individual-unit registers is adopted, a child born out of wedlock will be guaranteed the right to take the father’s surname. |
|  | Discriminations because of family-unit registers; (Everyone can see at a glance whether they are fatherless, unmarried, or divorced etc.) |
|  | When a mother of a child born out of wedlock is married to a man who isn’t the child’s father and he adopts the child, the mother is forced to adopt her own child. \*If the child is born in wedlock, the biological parent isn’t forced to adopt the child.(Article 795 of the Civil Code) |
|  | A child born out of wedlock cannot determine the paternity after three years have passed since the day of the father’s death. (Article 787 of the Civil Code) |
|  | Parental authority is not exercised jointly by the parents but by the mother solely. (Article 818 of the Civil Code)The father can have parental authority through the agreement with the mother, but in that case, the other cannot exercise parental authority. (Article 819 of the Civil Code) |
|  | 1. The concept of ‘legitimate’ child and ‘child not legitimate’ remains.
2. The structure of formation or denial of paternity under the Civil Code discriminates ‘a child born in wedlock’ and ‘a child born out of wedlock’.
3. The discriminatory terms of ‘legitimate child’ and ‘child not legitimate’ are still used in the Civil Code and the Family Registration Act.
 |
|  | In the tax law, a person whose spouse is dead after marriage or who gets divorced is granted tax exemption for widows/widowers, and the amount of income tax becomes smaller. However, tax exemption for widows/widowers is not applied to a person who has no experience of getting married. Therefore the taxable amount of income for a single mother/father becomes bigger, and other fees which are determined by the amount of income tax also become higher, too. As a result, their economic burden becomes heavier, and they get distressed.\*If a woman/man who has the experience of getting married even just once, tax exemption for widows/widowers is applied. (Article 2 of the Income Tax Act) |

**【＊2】International comparison of the percentage of the birth of children born out of wedlock**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name of country | Year | Percentage(%) | The most recent year | Percentage(%) |
| Japan | ２００８ | ２．１１ | ２０１５ | ２．３ |
| South Korea | ２０１２ | ２．１ | ２０１４ | １，９ |
| France | ２００８ | ５２．６ | ２０１２ | ５６．７ |
| Germany | ２００８ | ３２．１ | ２０１３ | ３４．８ |
| Italy | ２００８ | １７．７ | ２０１３ | ２６．９ |
| Sweden | ２００８ | ５４．７ | ２０１３ | ５４．４ |
| U.K. | ２００８ | ４５．４ | ２０１２ | ４７．６ |
| U.S.A. | ２００８ | ４０．６ | ２０１４ | ４０．３ |

Note: The figures of the U.S.A. are provisional.

Data：Eurostat ”Population and Social Conditions”

U.S. Department of Health and Human services

“National Vital Statistics Reports” The National Statistical Office of Korea

＊Data from 2013 Demographic Report of the Ministry of Health, Labour and Welfare and the demographic statistics of 2016 of the Ministry of Internal Affairs and Communications

**【＊3】Paragraph 2, Article 49 of the Law of Family Registration (Birth Notification)**

At the time of notifying a birth, a informant shall enter the following matters in the notifying sheet.

 1. Whether the child is female or male, and whether she/he is legitimate or not legitimate.

**【＊4】Birth Notification**

dd/mm/yyyy A person who submits the birth notification

To whom it may concern is required to mark this column.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Child | (Pronunciation)Name |   | Relations withFather and Mother | □Legitimate　 □male□Not legitimate □female |
| Surname | FirstName  |
| Time of Birth | dd/mm/yyyy am/pm |
| Place of Birth |  |
| Address(Place of ResidentRegistration) |   |
| Name of Head of Household Relations with Head of Household |
| FatherandMother | Name ofFather andMotherDate of Birth(Age when thechild was born) | Father | Mother |
| dd/mm/yyyy (Age) | dd/mm/yyyy(Age) |
| (omitted) |

**【＊5】Family Register**

The column of family relations with the discriminatory description by which anyone can see at first sight, the father of an unacknowledged child

|  |  |
| --- | --- |
| REGISTERED DOMICILName | 1-4 Ogikubo, Suginami-ku, TokyoKohno Taro |
| MATTERS OF FAMILY REGISTERREGISTRATION OF FAMILY REGISTER | 【Registered Date】dd/mm/yyyy |
| PERSON DESCRIBED IN FAMILY REGISTER | 【Name】Taro【Date of Birth】dd/mm/yyyy　　【Spousal Stauts】Husband【Father】Kohno Tadashi【Mother】Kohno Yoshi【Family Relation】First Son |
| PERSON DESCRIBED IN FAMILY REGISTER | 【Name】Ume【Date of Birth】dd/mm/yyyy　　【Spousal Stauts】Wife【Father】【Mother】Yamada Haru【Family Relation】Female |

　　　　　　　　　　　　　　　　　　　　　Blanc means that Ume is not recognized by her father.

　　　　　　　　　　　　　　　“Female” means that she is born out of wedlock.

**【＊6】The number of the application for the correction and the remaking with regard to the description discriminatory against children born out of wedlock in the family register since the start of the system. (The yearly number and the total number)**

|  |  |  |
| --- | --- | --- |
| Each year since the start month of the system  | Application for the correction | Application for the remaking |
| November 2004 - March 2005 | 3,750 | 1,236 |
| April 2005 - March 2006 | 4,556 | 907 |
| April 2006 - March 2007 |  3,626 |  436 |
| April 2007 - March 2008 |  3,455 |  285 |
| April 2008 - March 2009 |  3,897 |  660 |
| April 2009 - March 2010 |  3,222 |  434 |
| April 2010 - March 2011 |  3,064 |  287 |
| April 2011 - March 2012 |  2,693 |  205 |
| April 2012 - March 2013 | 2,640 |  214 |
| April 2013 - March 2014 | 2,504 | 181 |
| April 2014 - March 2015 | 2,426 | 230 |
| April 2015 - March 2016 | 2,412 | 249 |
| April 2016 - March 2017 | 2,056 | 189 |
| The total number from Nov. 2004 (when the system started) to March 2017 | 40,301 | 5,513 |

**＊Investigated by Civil Affairs Bureau, The Ministry of Justice**

**【＊7】Article 13 of the Family Registration Act**

In addition to the registered domicile, the following matters shall be entered in a family register for each person in the family register:

4. the names of her/his natural parents and her/his relationship with her/his natural parents;

**【＊8】Article 795 of the Civil Code \*Reformed in 1987**

A married person : 人(ひと)person shall adopt a minor only jointly with the : 当該(とうがい)the spouse; provide : 規定する(きていする), 供する(きょうする) / document provided for use of the public office, 支給する(しきゅうする), 提供する(ていきょうする)provided, however, that this shall not : してはならない(してはならない) / the authority shall not be construed as …;no person shall …shall not apply in cases where she/he adopts a child born in wedlock of his/her : その(その)[人を指す場合]her/his spouse : 配偶者(はいぐうしゃ)spouse or her/his spouse : 配偶者(はいぐうしゃ)spouse or : 又は(または), 若しくは(もしくは) / A, B, or C, D or E is incapable of indicating her/his intention : 意思(いし)intention

**【＊9】Article 787 of the Civil Code**

A child, her/his lineal descendant, or the legal representative of either, may bring an action for affiliation; provided that this shall not apply if three years have passed since the day of the death of the parent.

**【＊10】Item 30, Article 2 of the Income Tax Act**

Widow: This shall : しなければならない(しなければならない), するものとする(するものとする)shall mean a person listed as follow : 付和随行(ふわずいこう), 付和随行する(ふわずいこうする)follows: Among person : 人(ひと)persons who have been bereaved of or divorce : 離婚(りこん), 離婚する(りこんする)divorced from their husbands and : 及び(および), かつ(かつ), 並びに(ならびに) / A and B, C, and Dand who have not married thereafter or whose husbands' whereabouts are unknown, those as specified by Cabinet Order : 政令(せいれい), 令(れい), 規程(きてい)[法形式が政令の場合]Cabinet Order who have any dependent relative : 親族(しんぞく)relatives or other persons, whose cost of living is include : 算入する(さんにゅうする)included in their own, specified by Cabinet Order : 政令(せいれい), 令(れい), 規程(きてい)[法形式が政令の場合]Cabinet Order.

**Article 81 of the Income Tax Act**

1. In case that the resident is a widow or widower, JPY270,000 shall be exempted from the total amount of income, retirement income and income from forestry for the year.

2. The exemption pursuant to the previous provision is called “tax exemption for widows and widowers”.