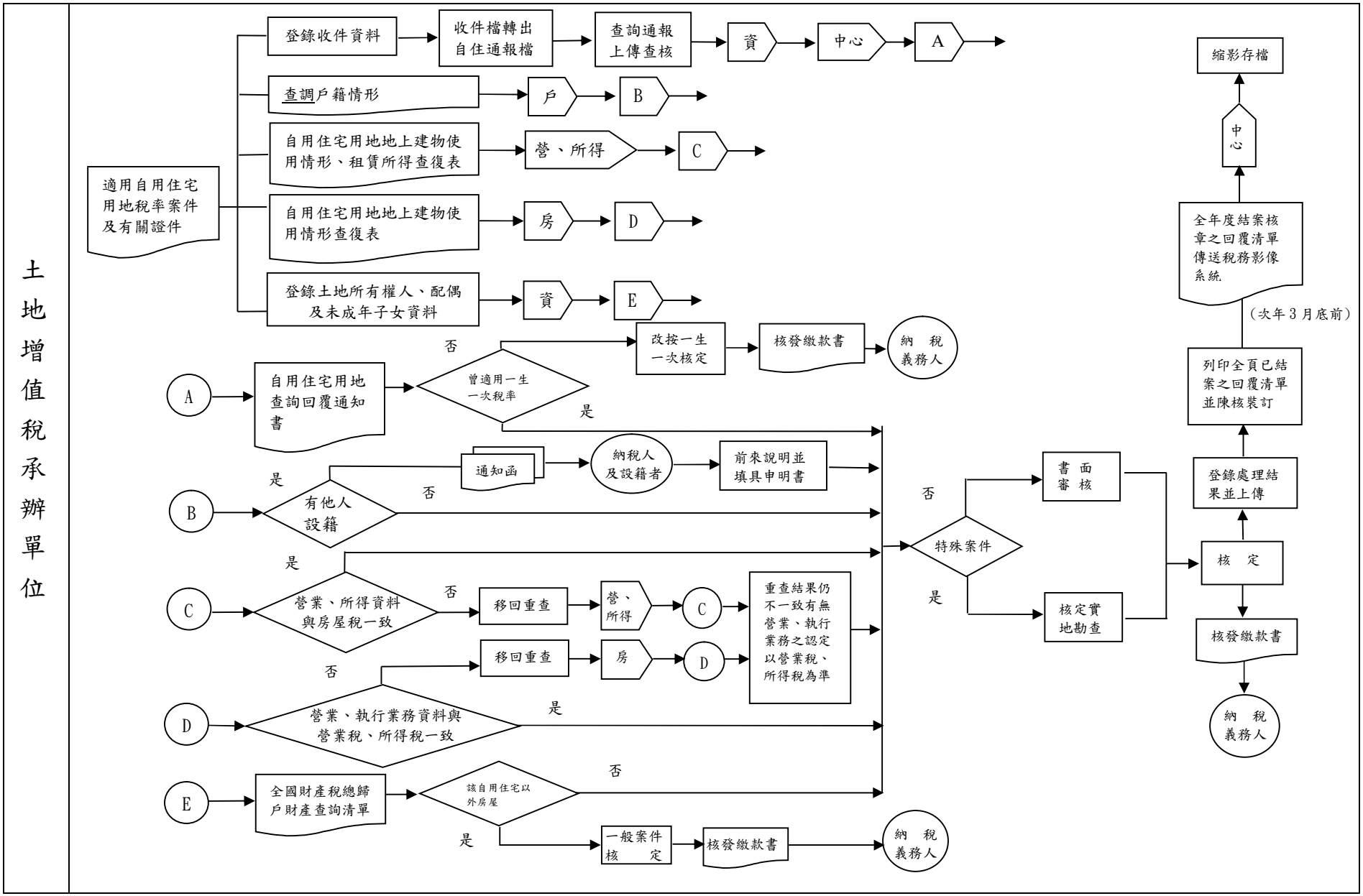適用一生一屋自用住宅用地稅率課徵土地增值稅案件作業流程圖