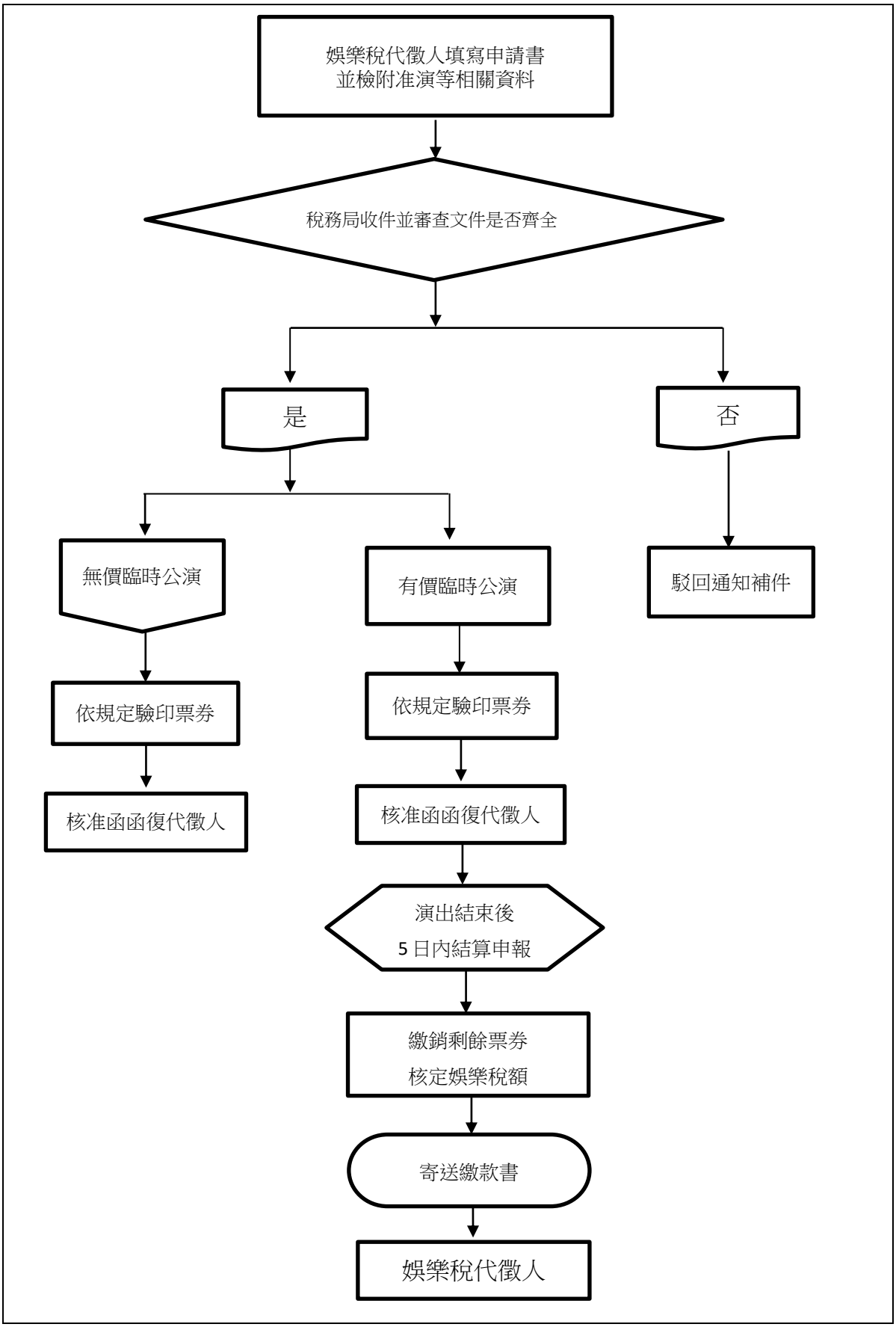娛樂稅臨時公演申請案件處理流程圖