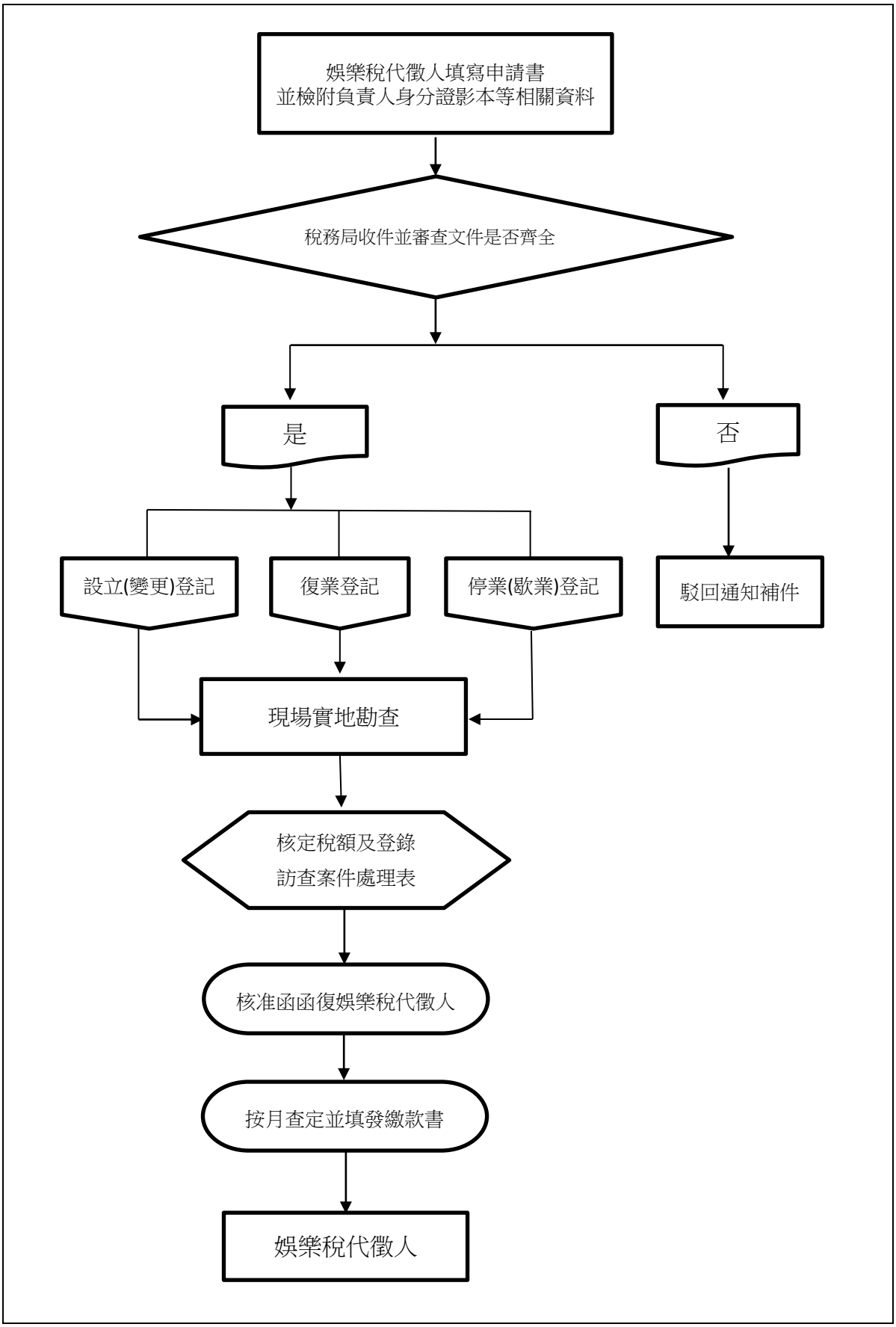娛樂稅設立暨各項異動申請案件處理流程圖