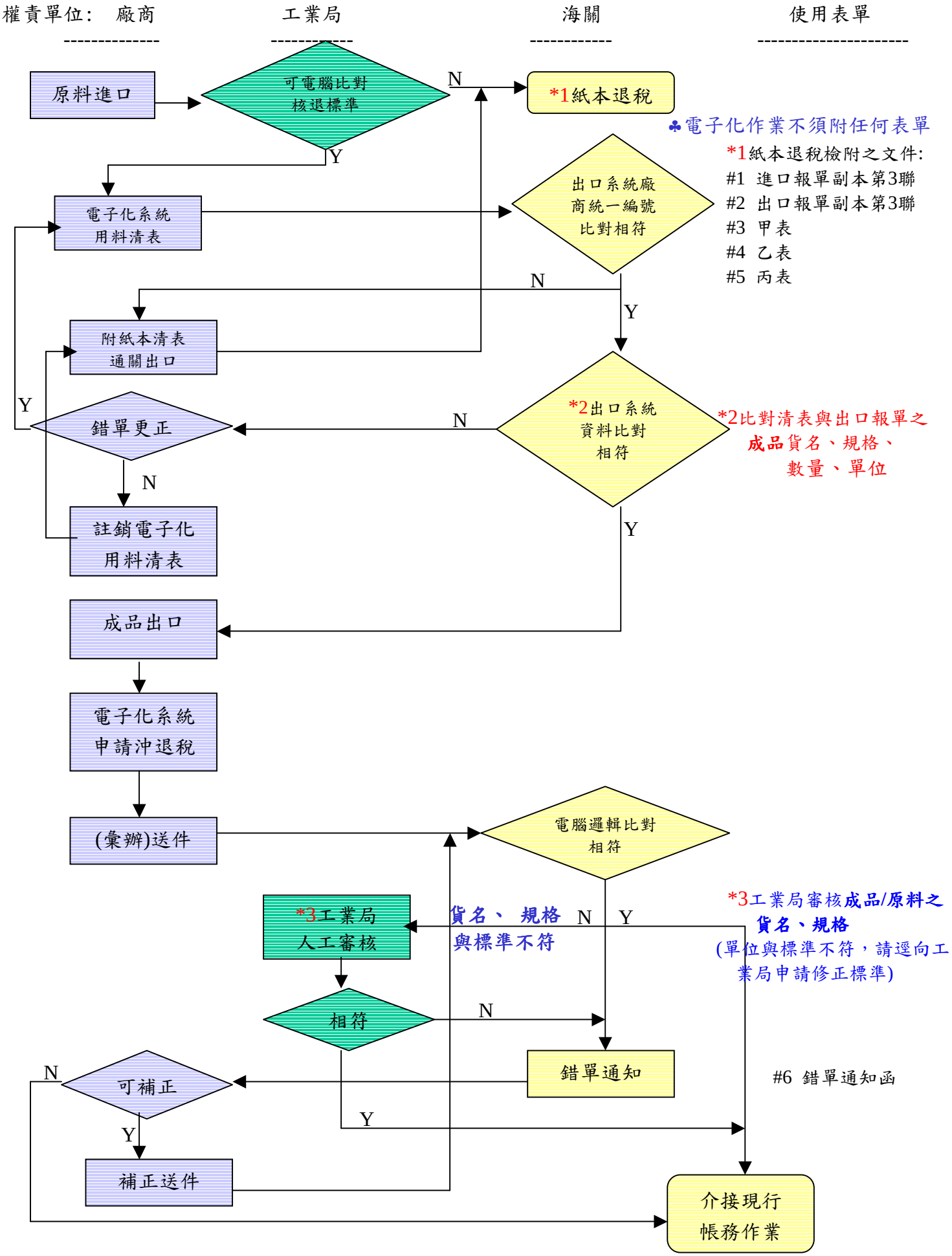# 外銷品沖退原料稅電子化作業流程圖