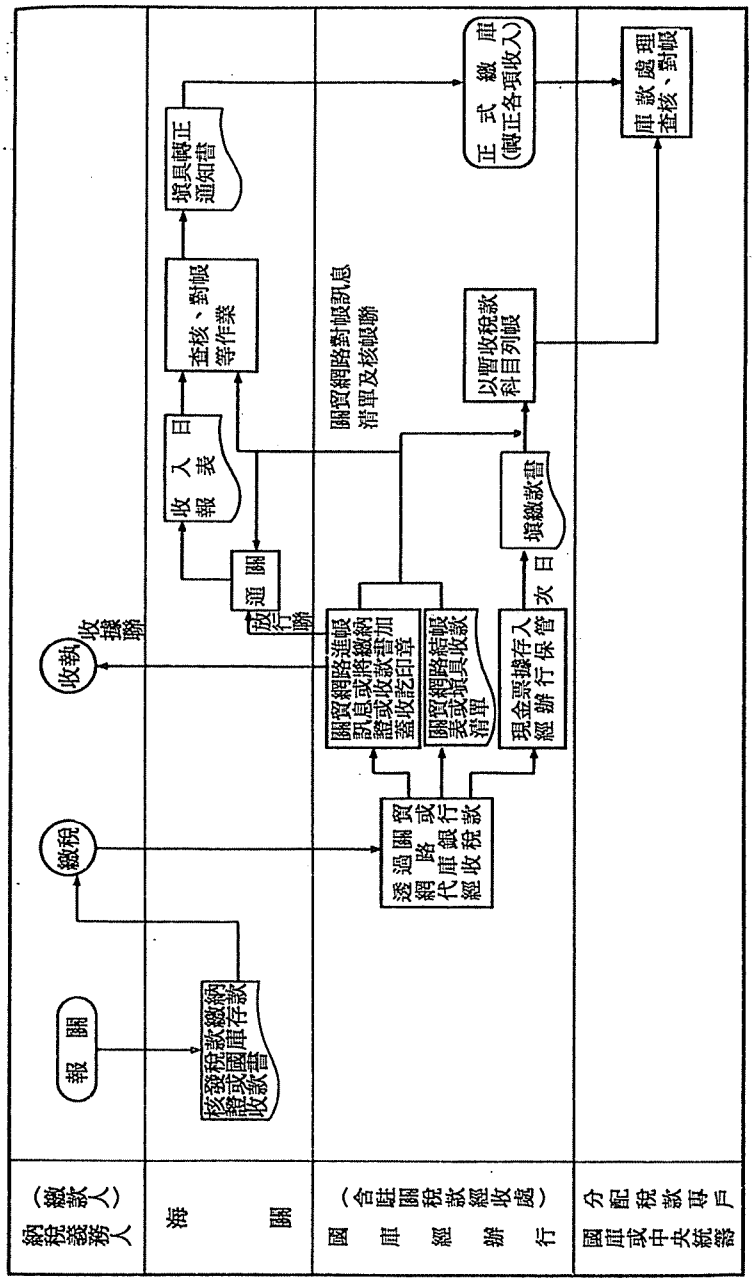海關辦理各項國庫收入解繳作業流程