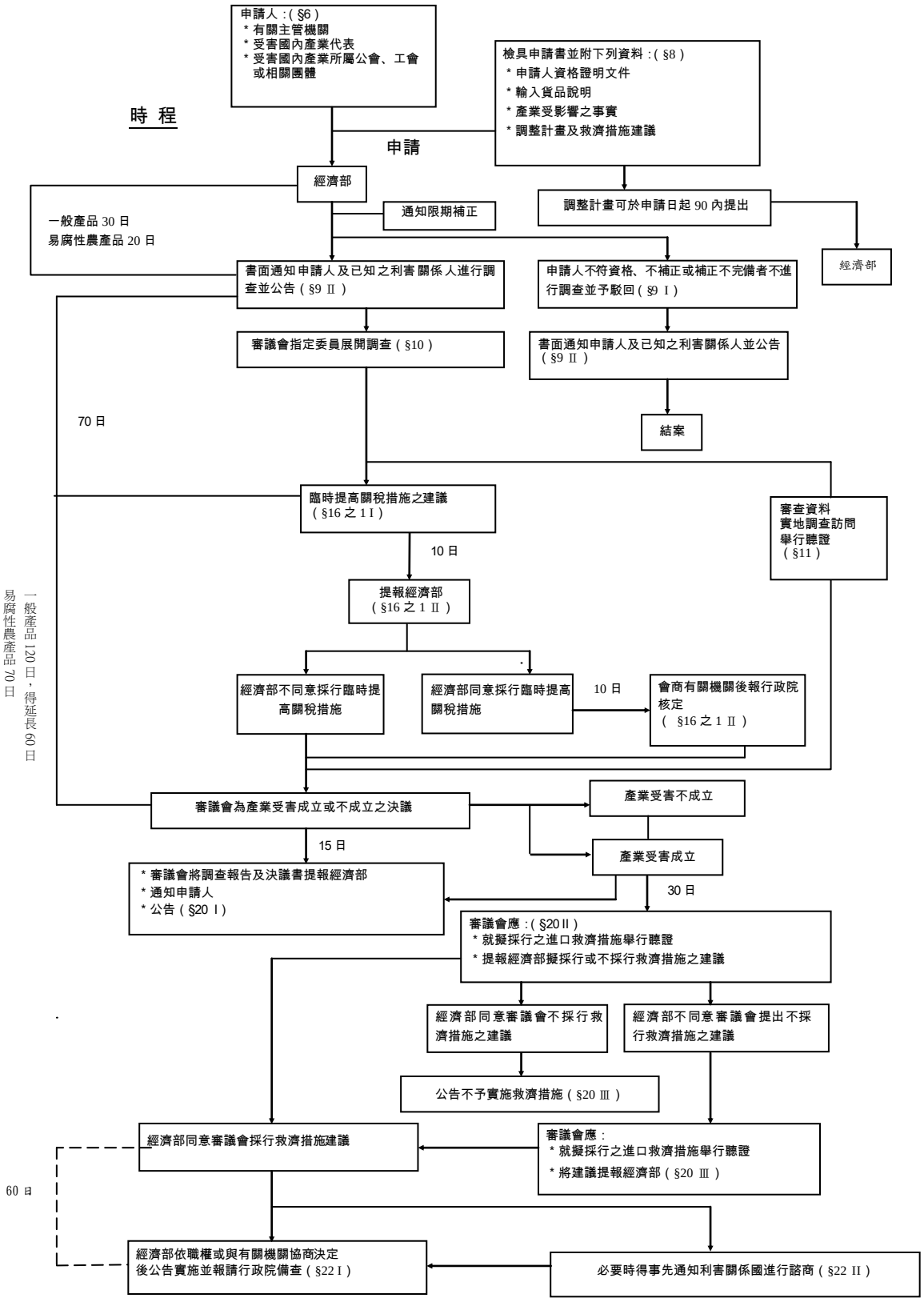貨品進口救濟案件處理程序流程圖