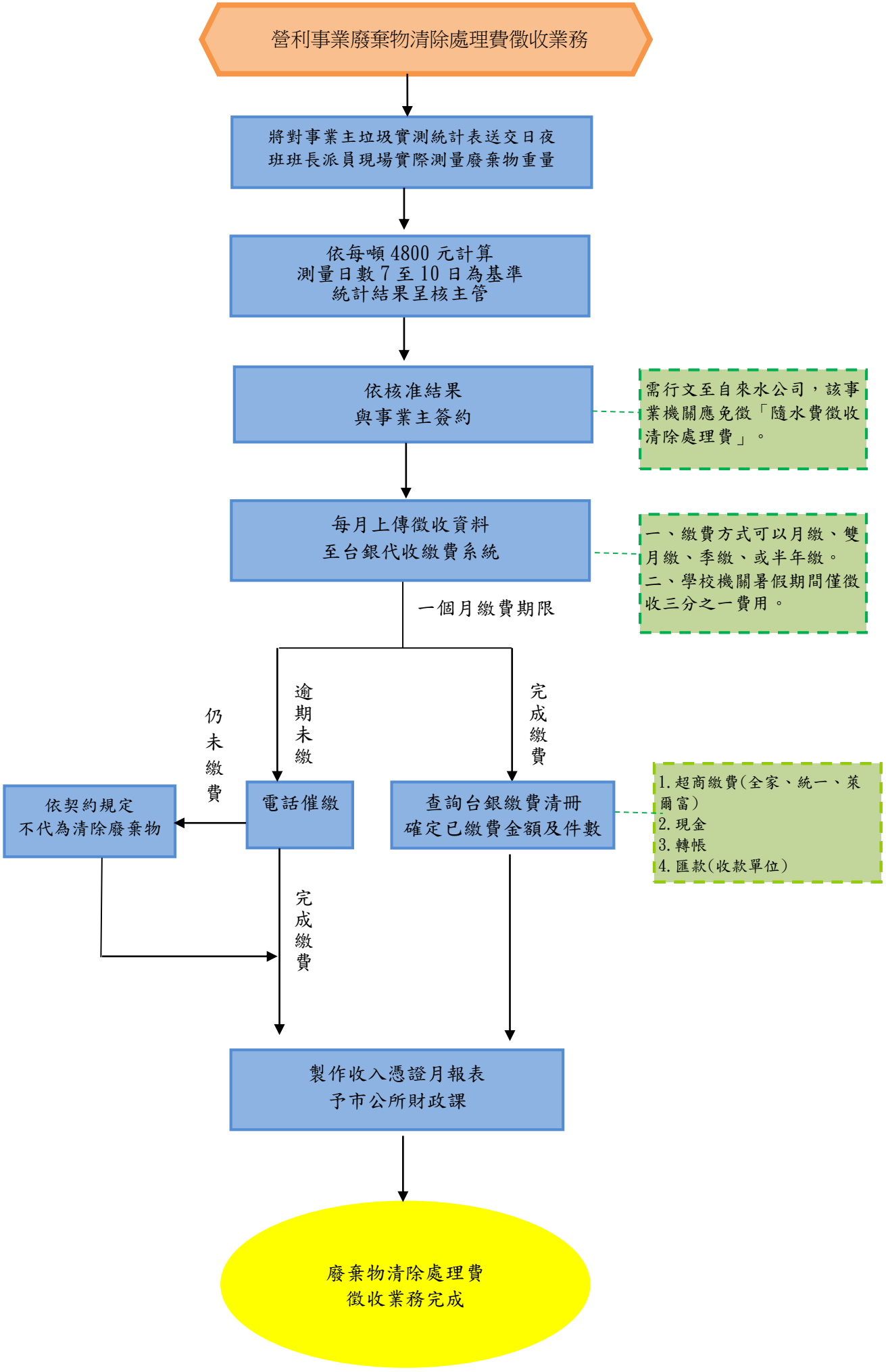營利事業廢棄物清除處理費徵收業務作業流程圖