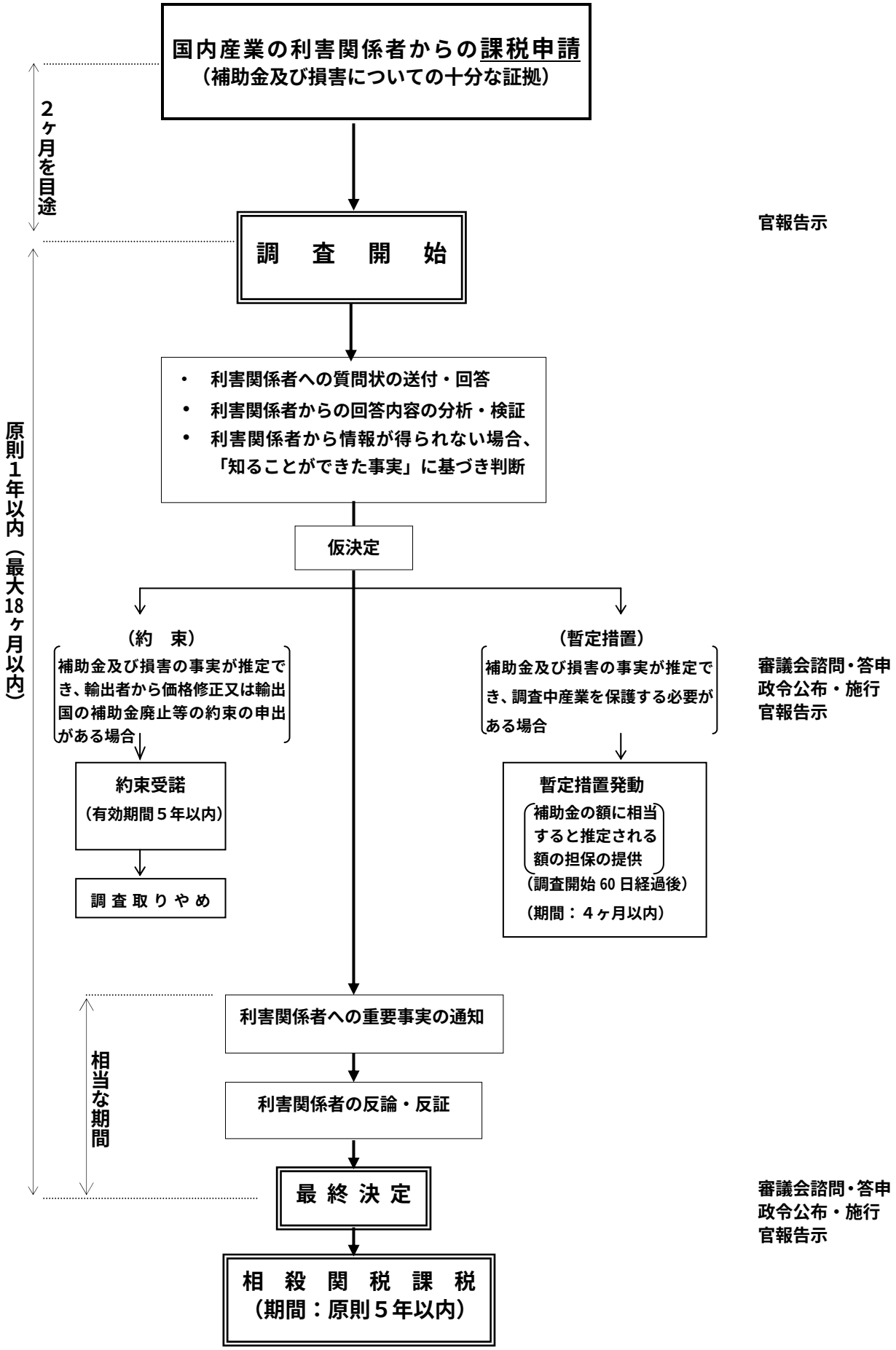相殺関税の課税手続の流れ