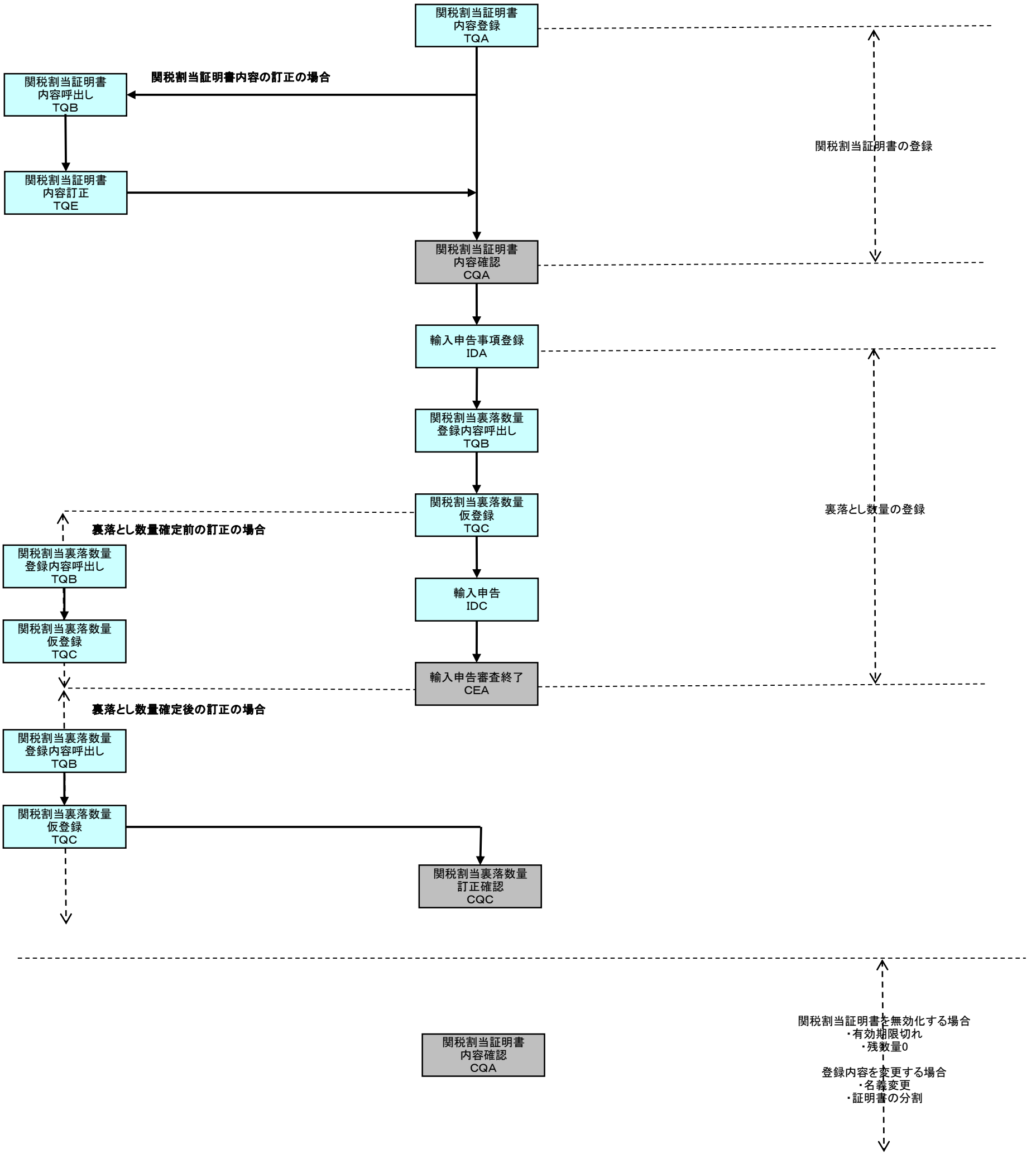関税割当証明書業務の流れ