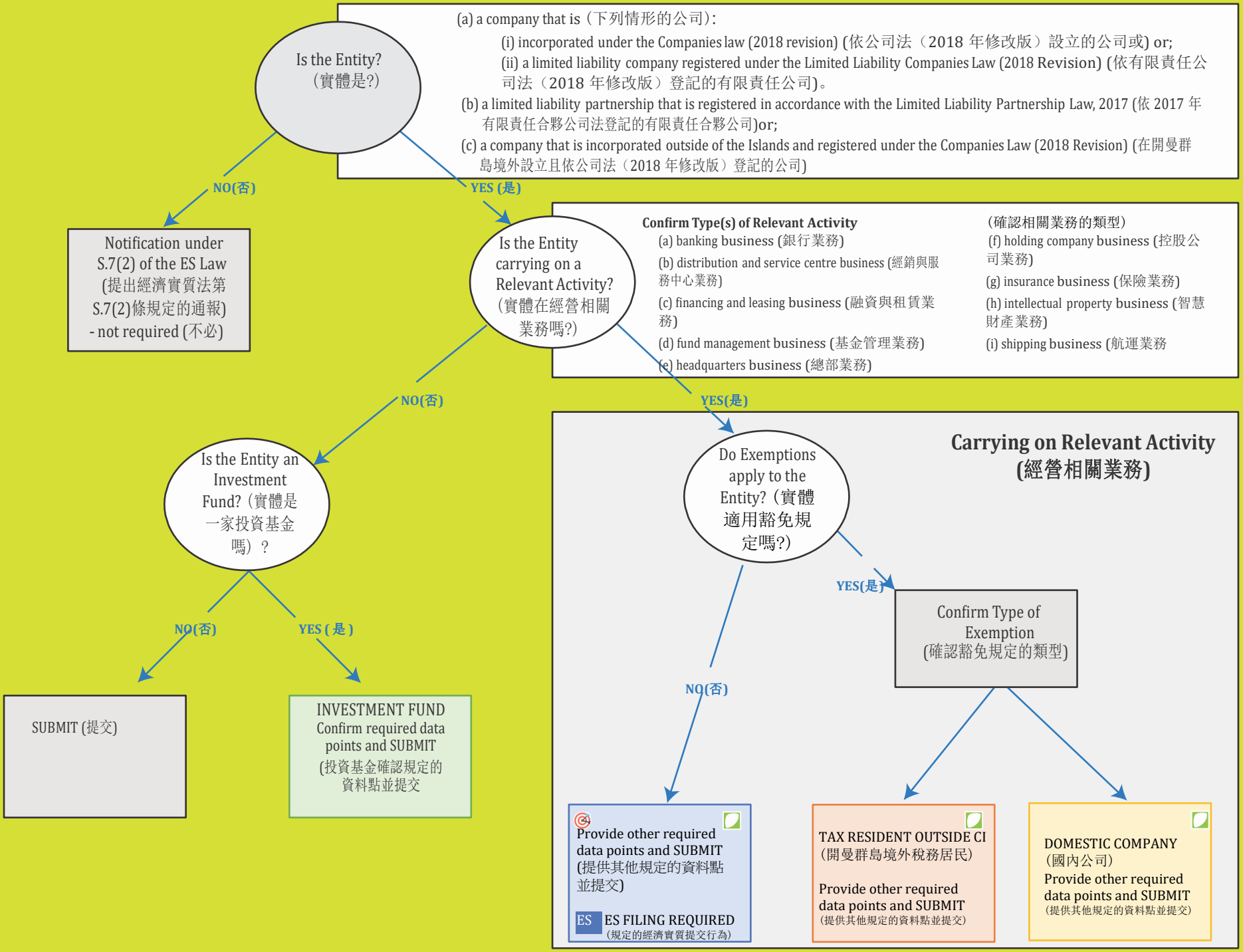ES Notification Decision Tree（經濟實質通報認定樹狀圖）