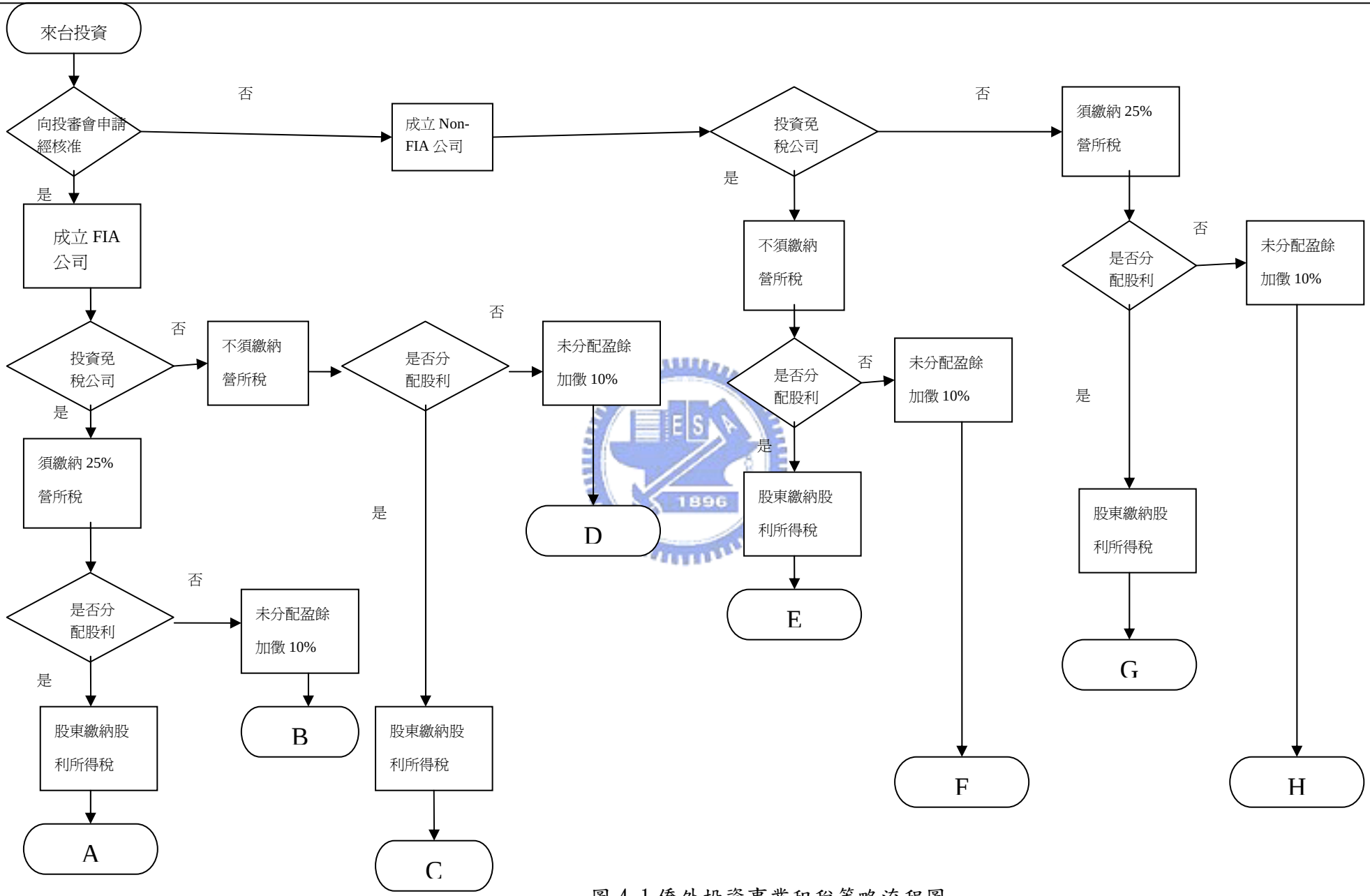

圖 4-1 僑外投資事業租稅策略流程圖