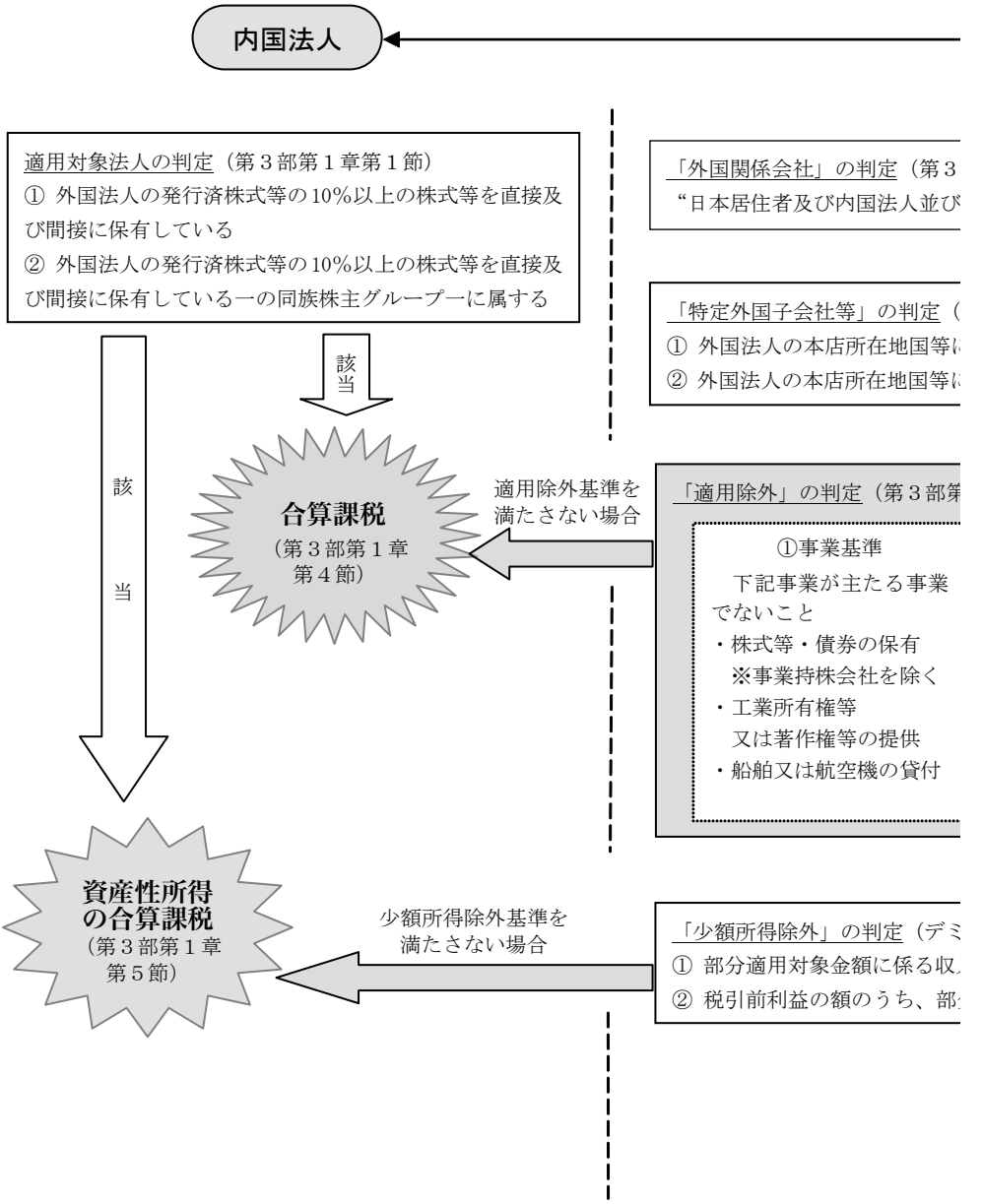【外国子会社合算税制の概要図】