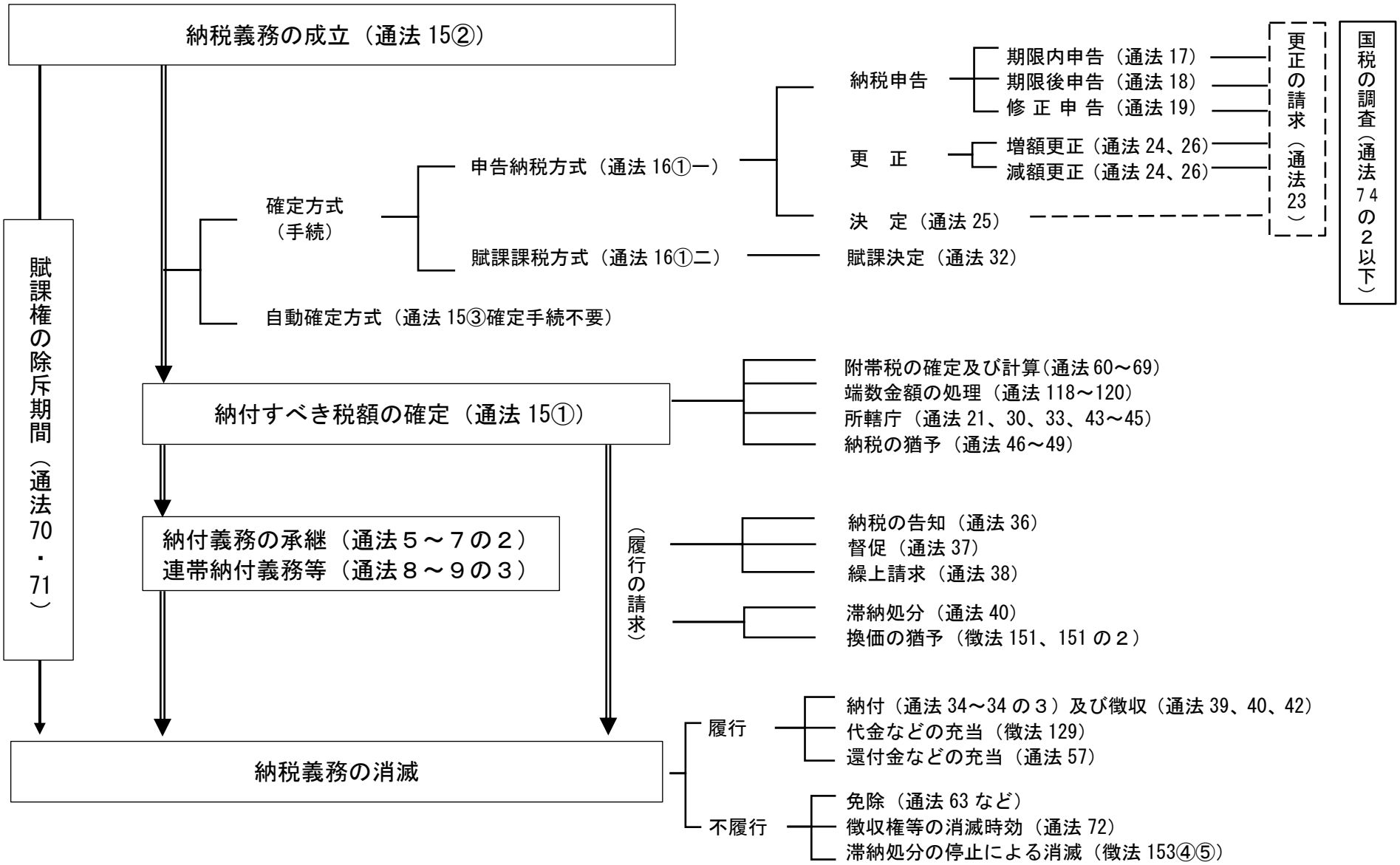納税義務の成立から消滅まで