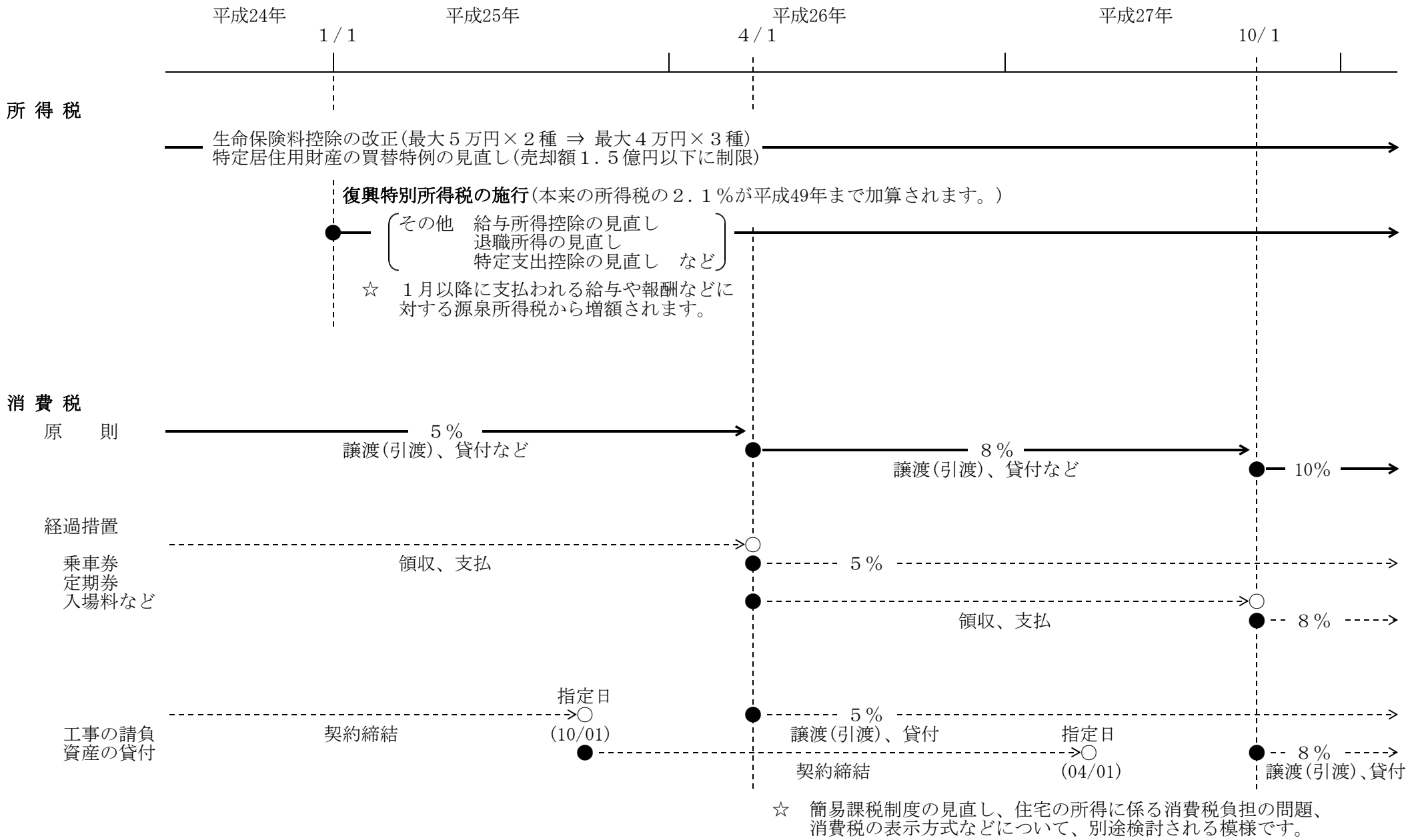所得税・消費税の改正スケジュール