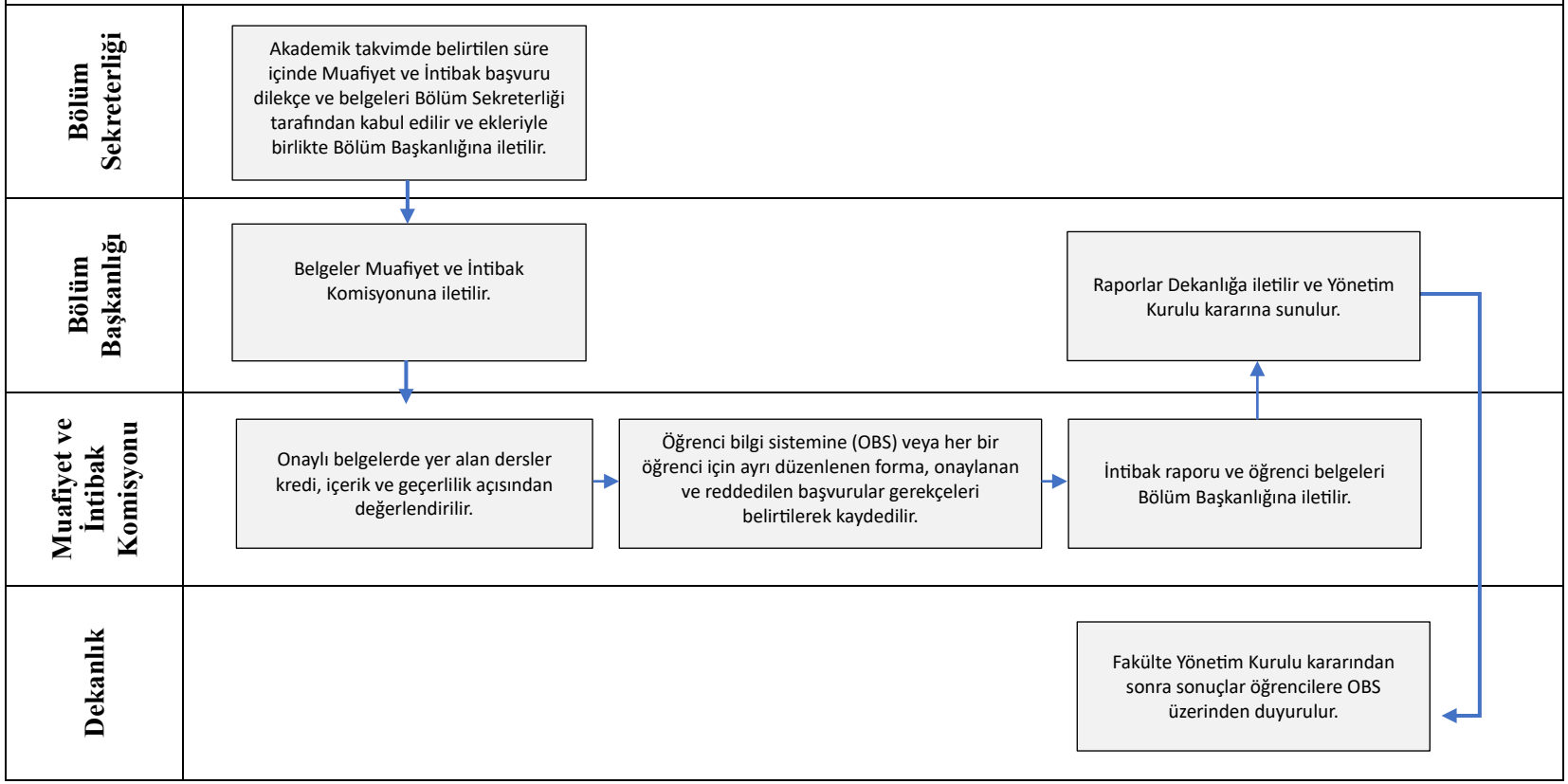Muafiyet ve İntibak İşlemleri İş Akış Şeması