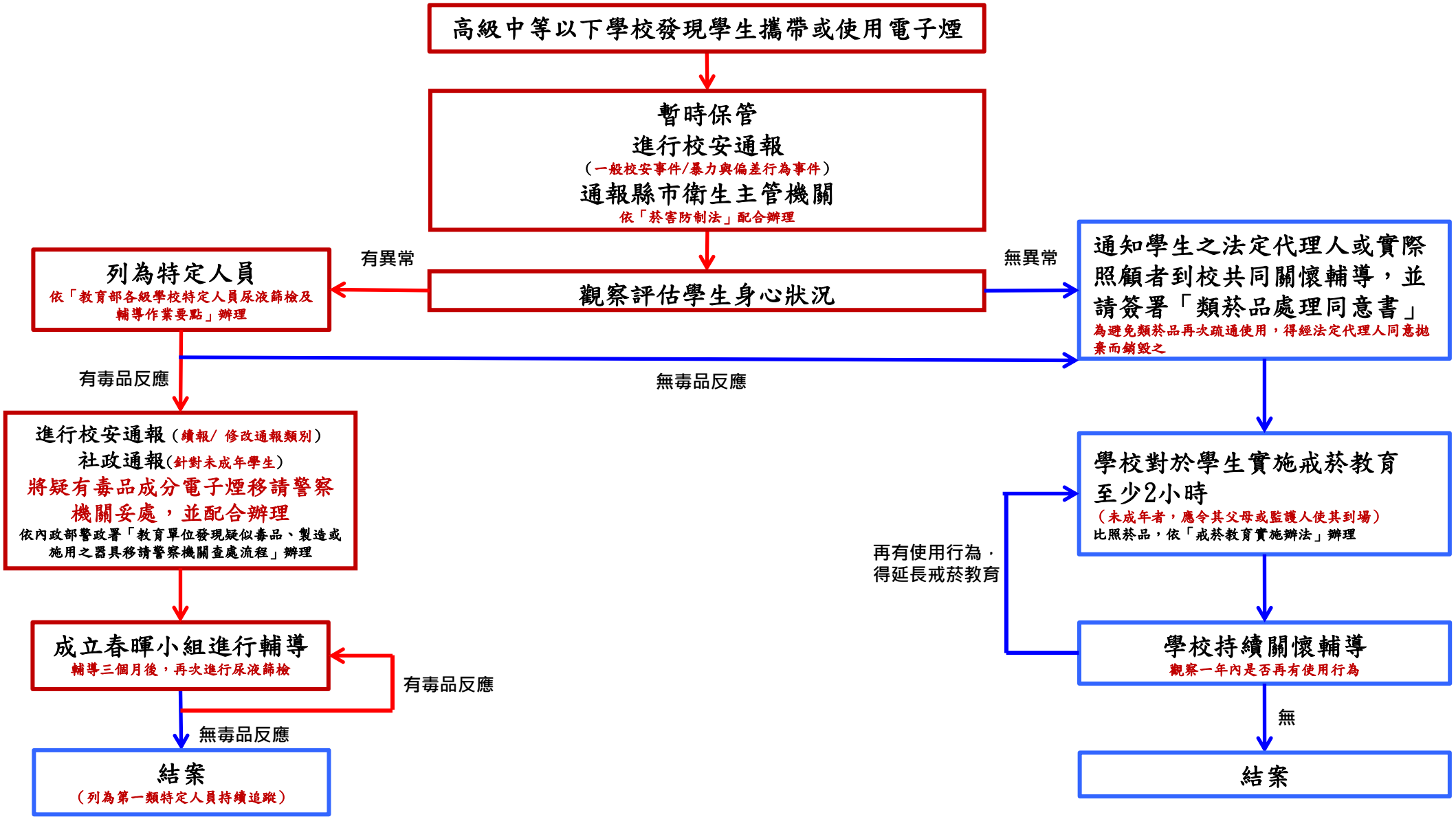高級中等以下學校電子煙處遇流程