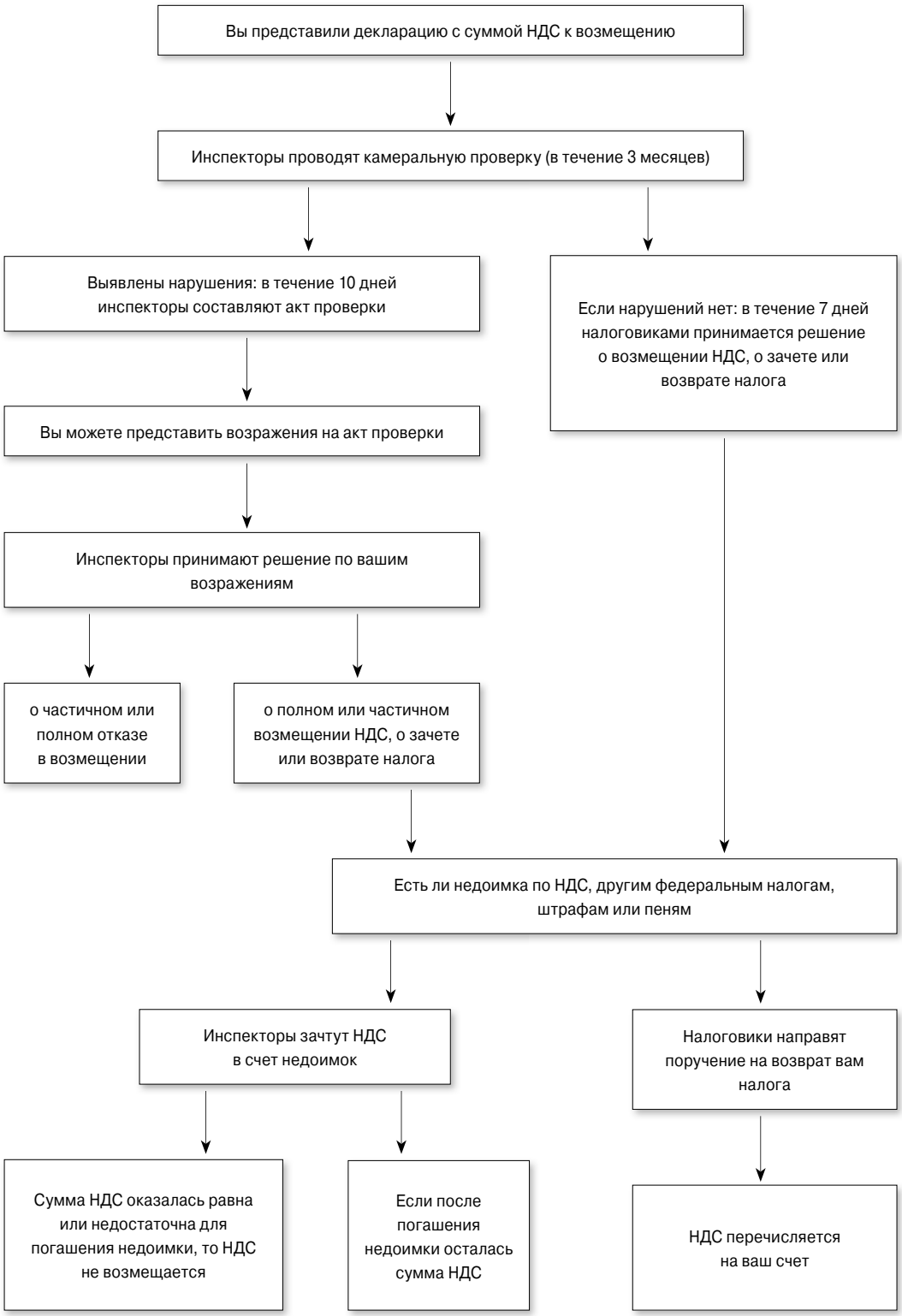Порядок возмещения НДС