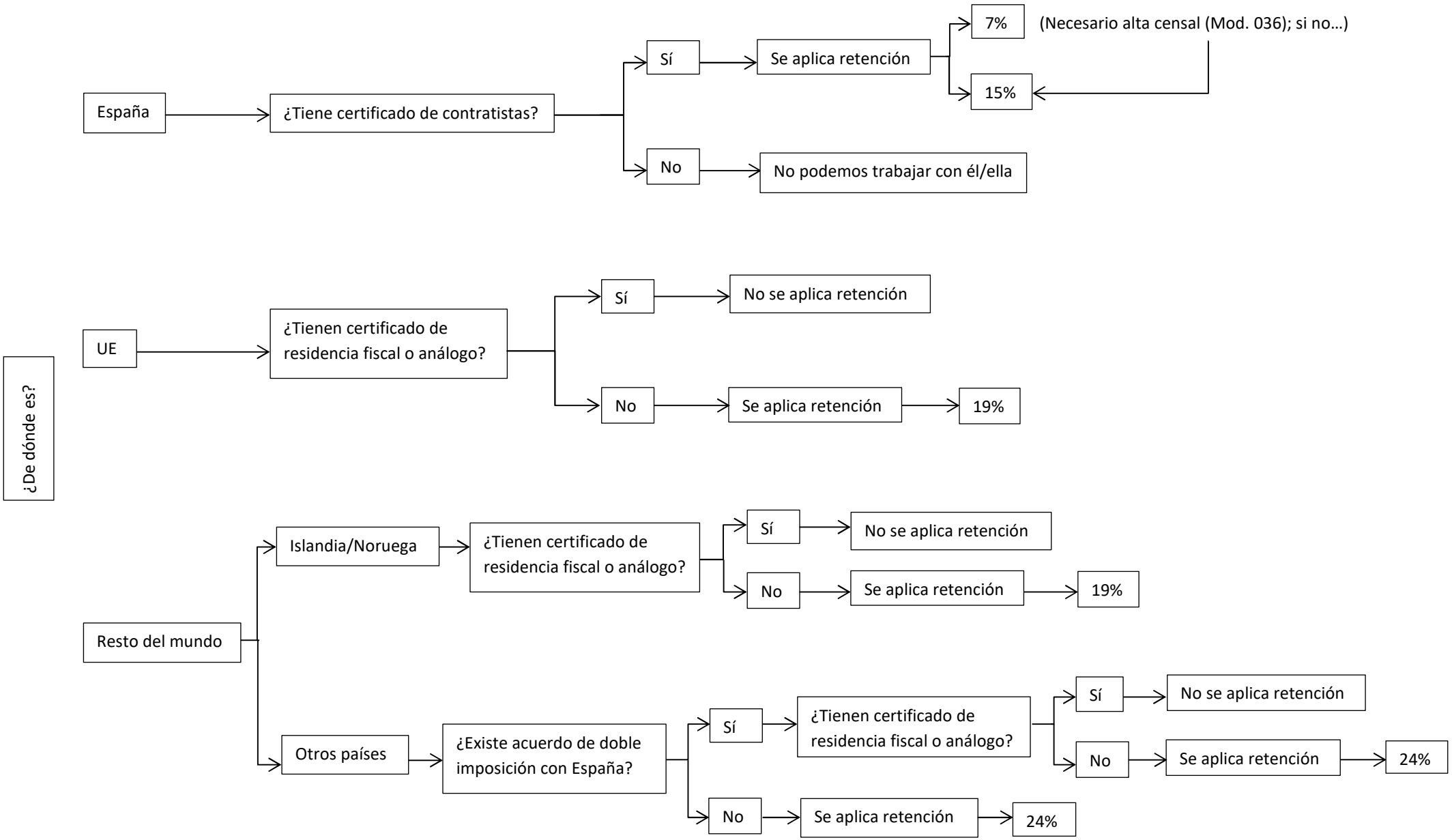Fiscalidad proveedores