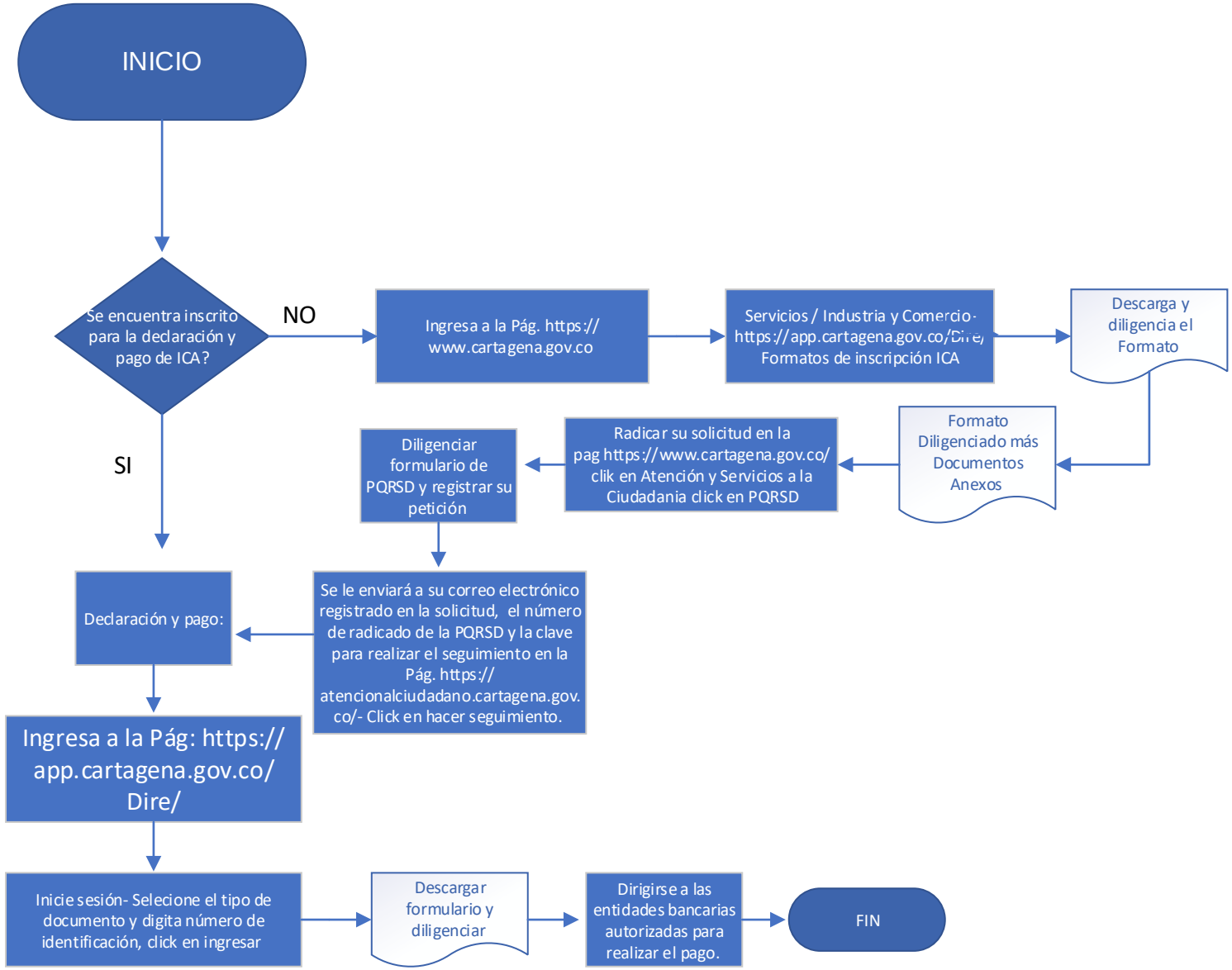Declaración y pago del Impuesto de Industria y Comercio