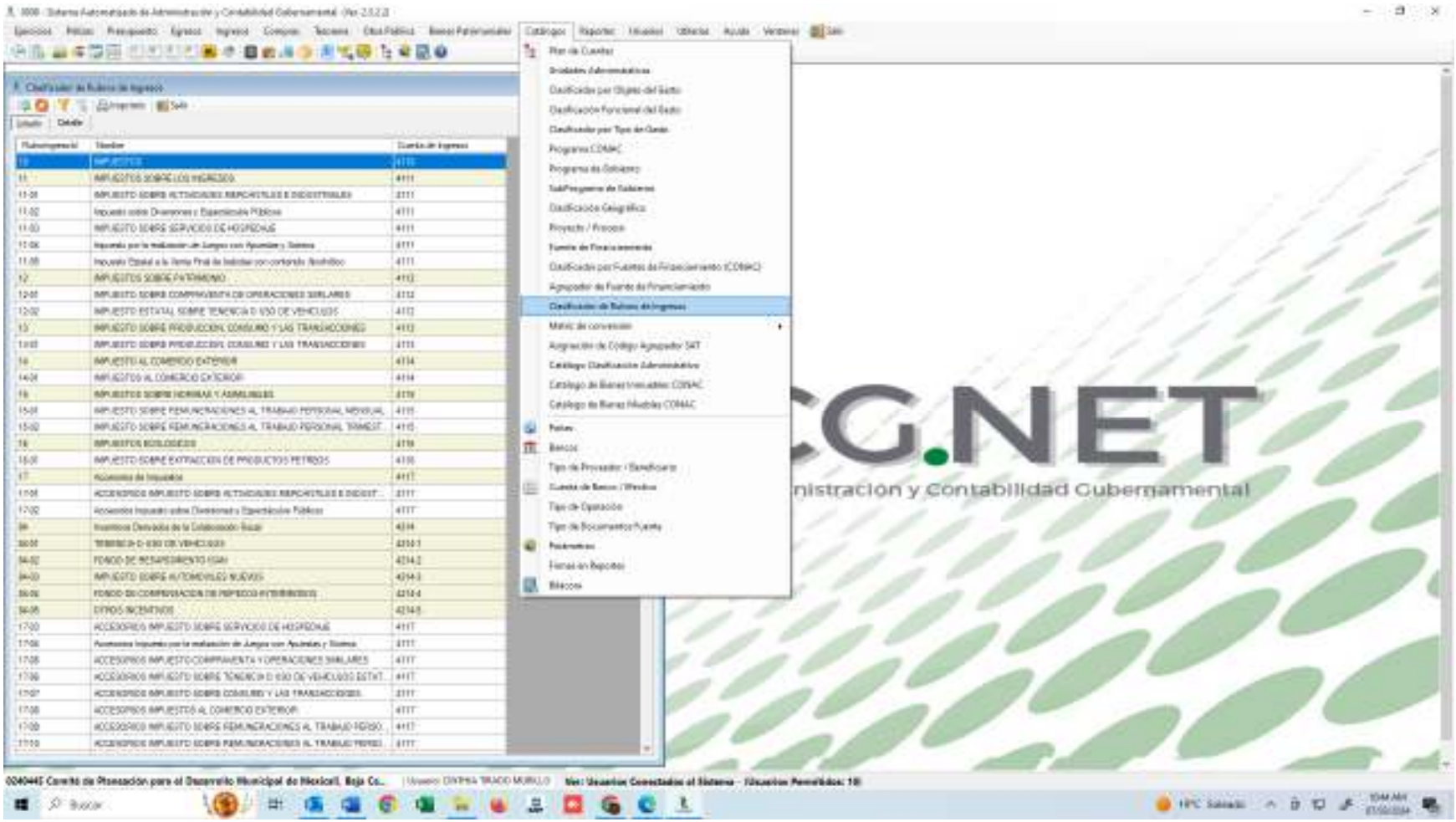B.1.1 CLASIFICADOR POR RUBRO DE INGRESOS ARMONIZADO