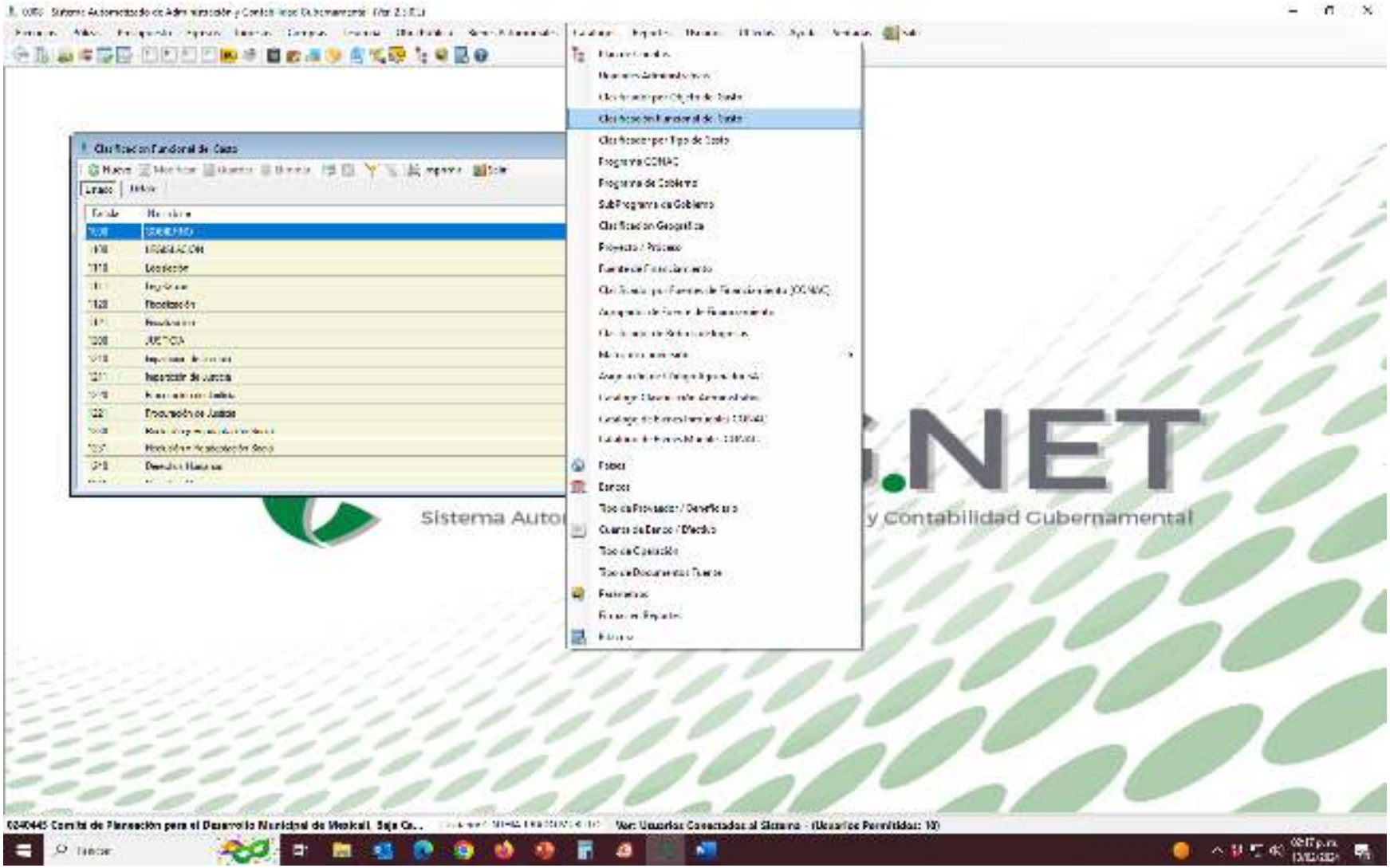B.1.4 CLASIFICACIÓN FUNCIONAL ARMONIZADA