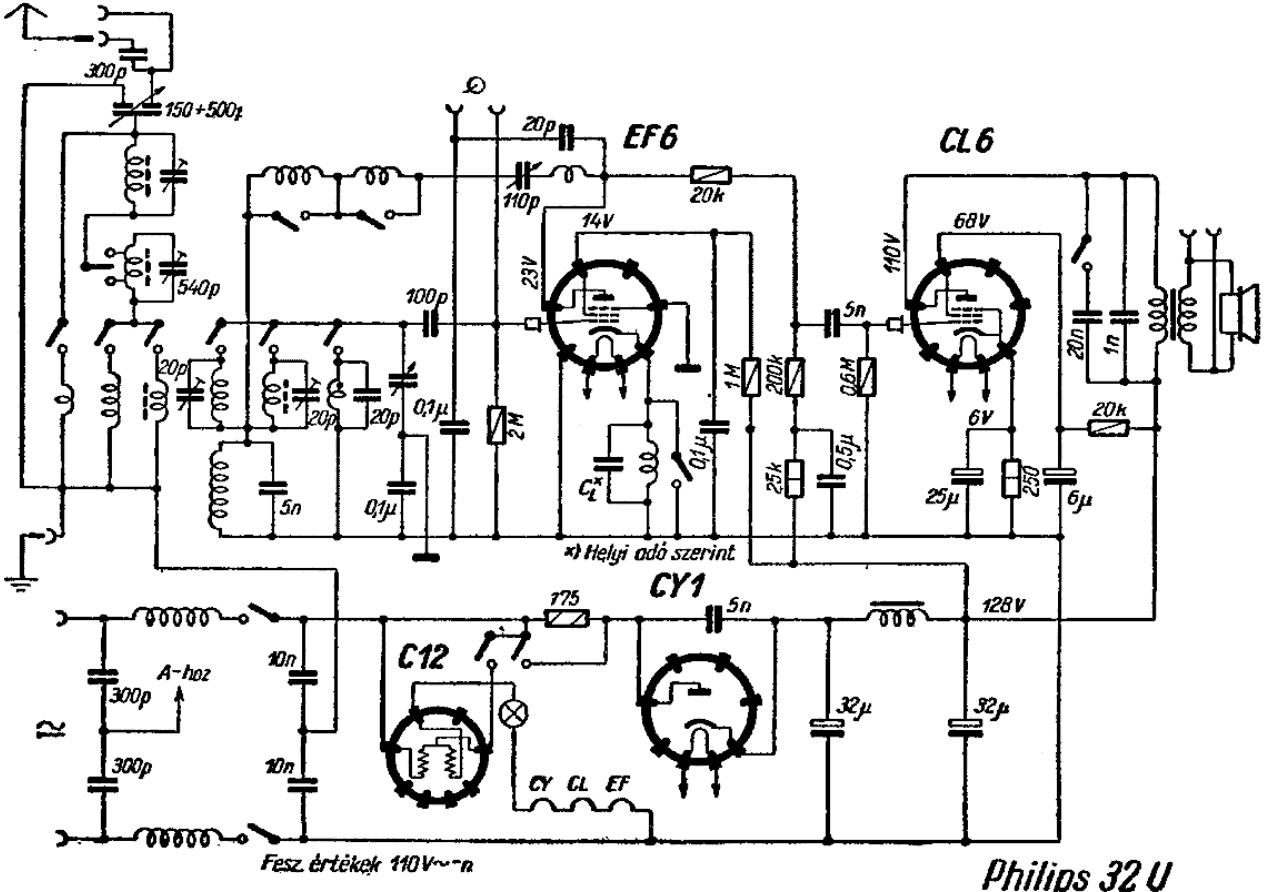

x) Helyi adó szerint