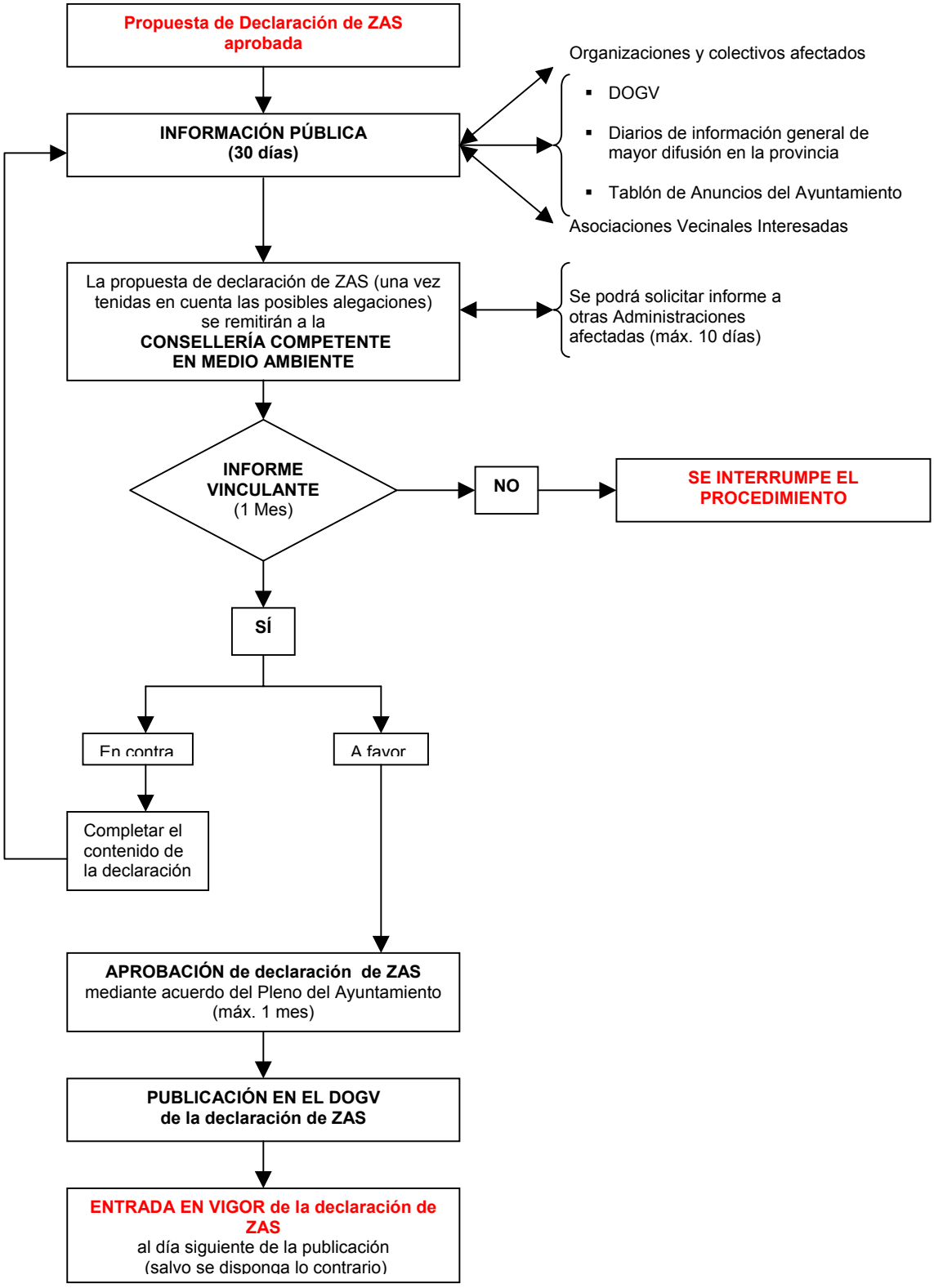PROCEDIMIENTO DE DECLARACIÓN DE ZAS