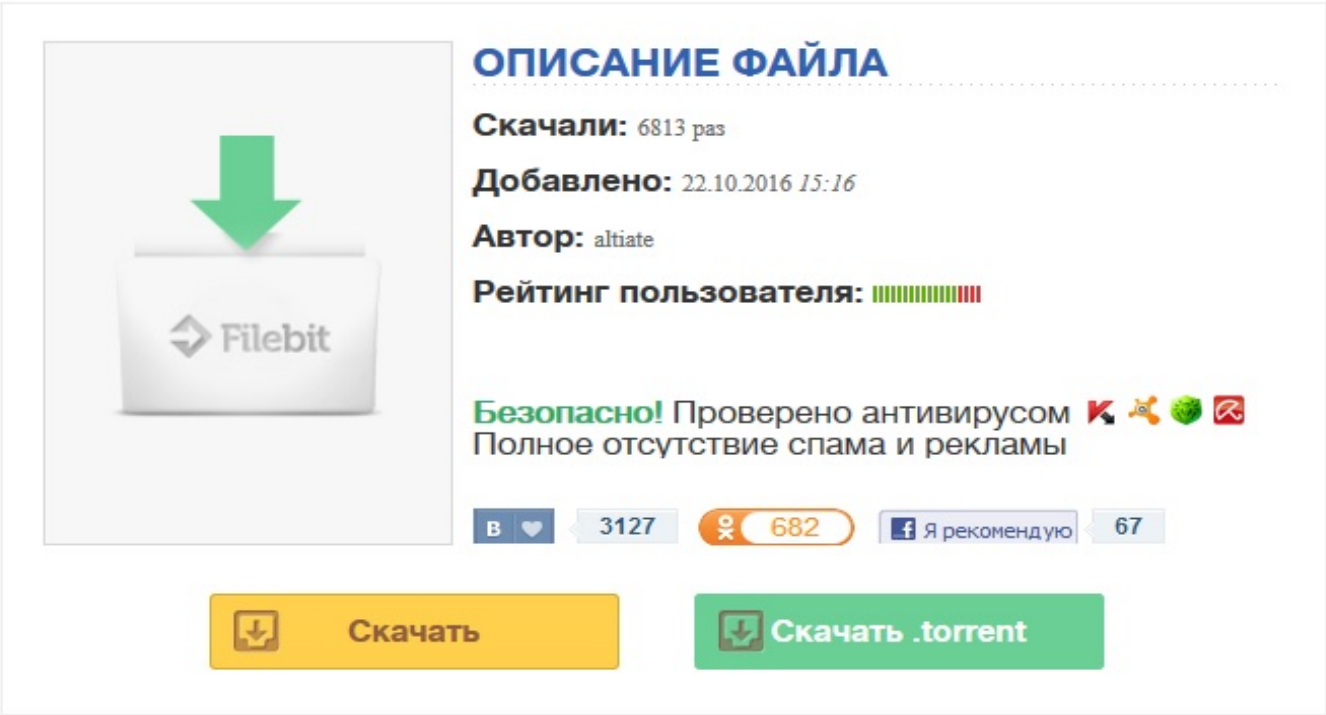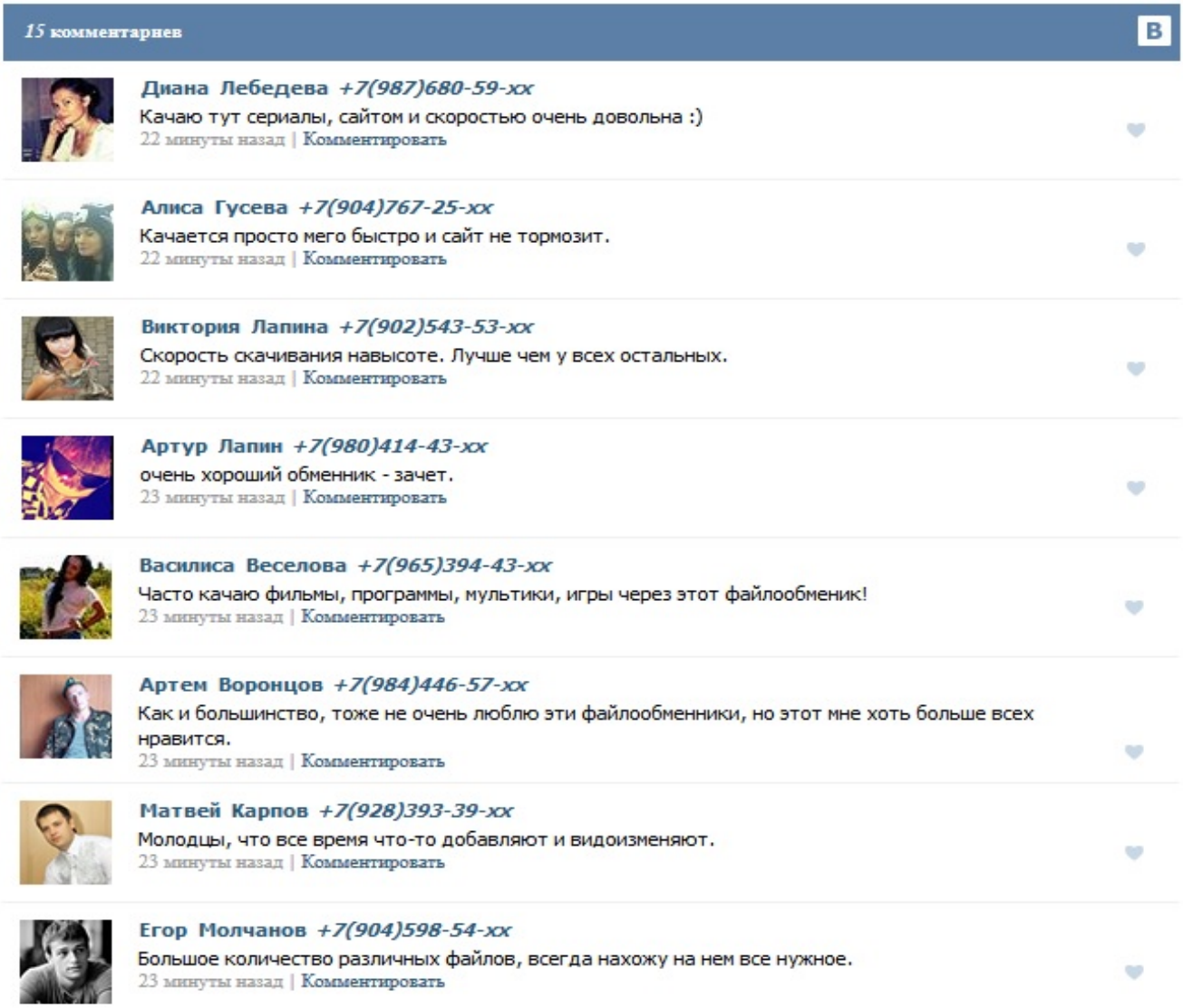новая форма авансового отчета 2016 украина