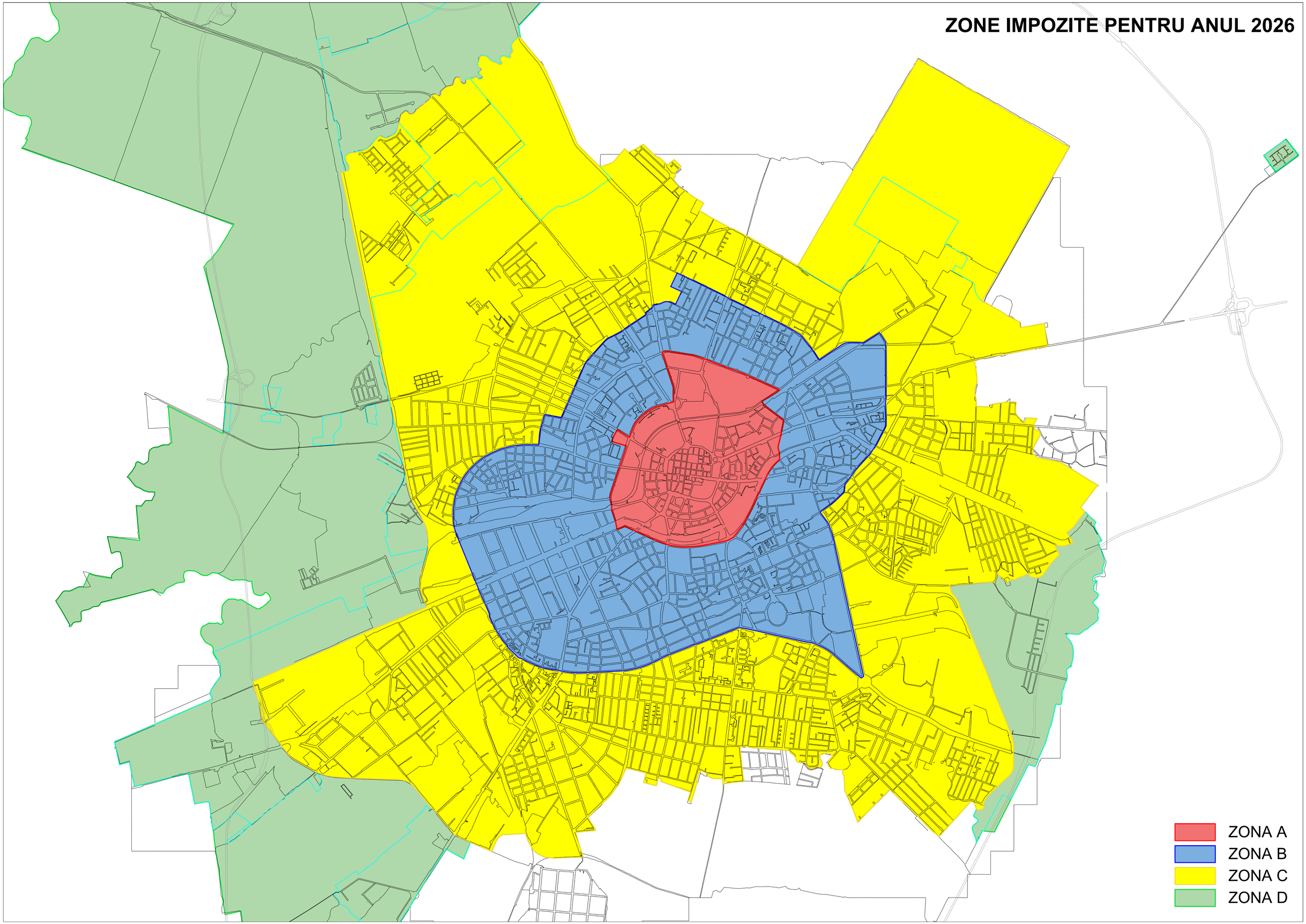ZONE IMPOZITE PENTRU ANUL 2026