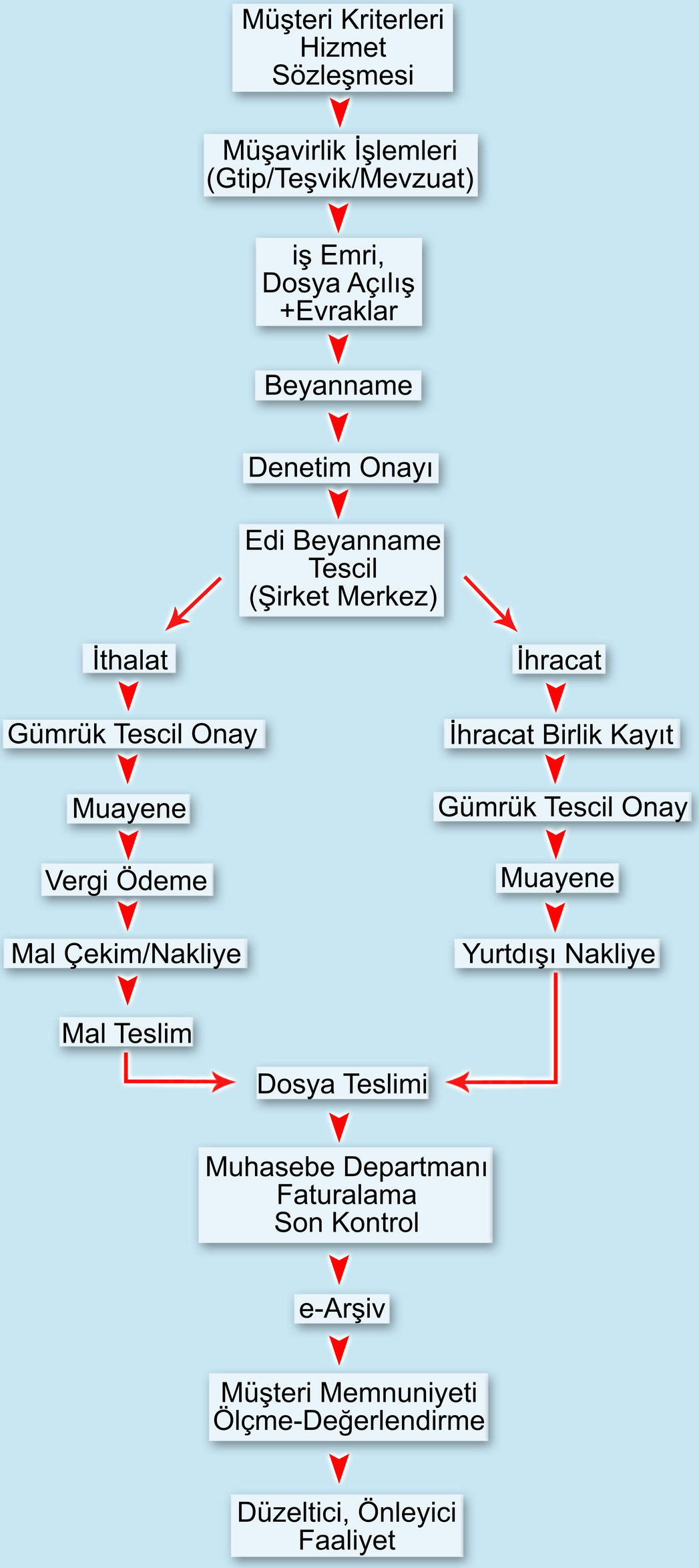GÜMRÜK İŞ ŞEMASI