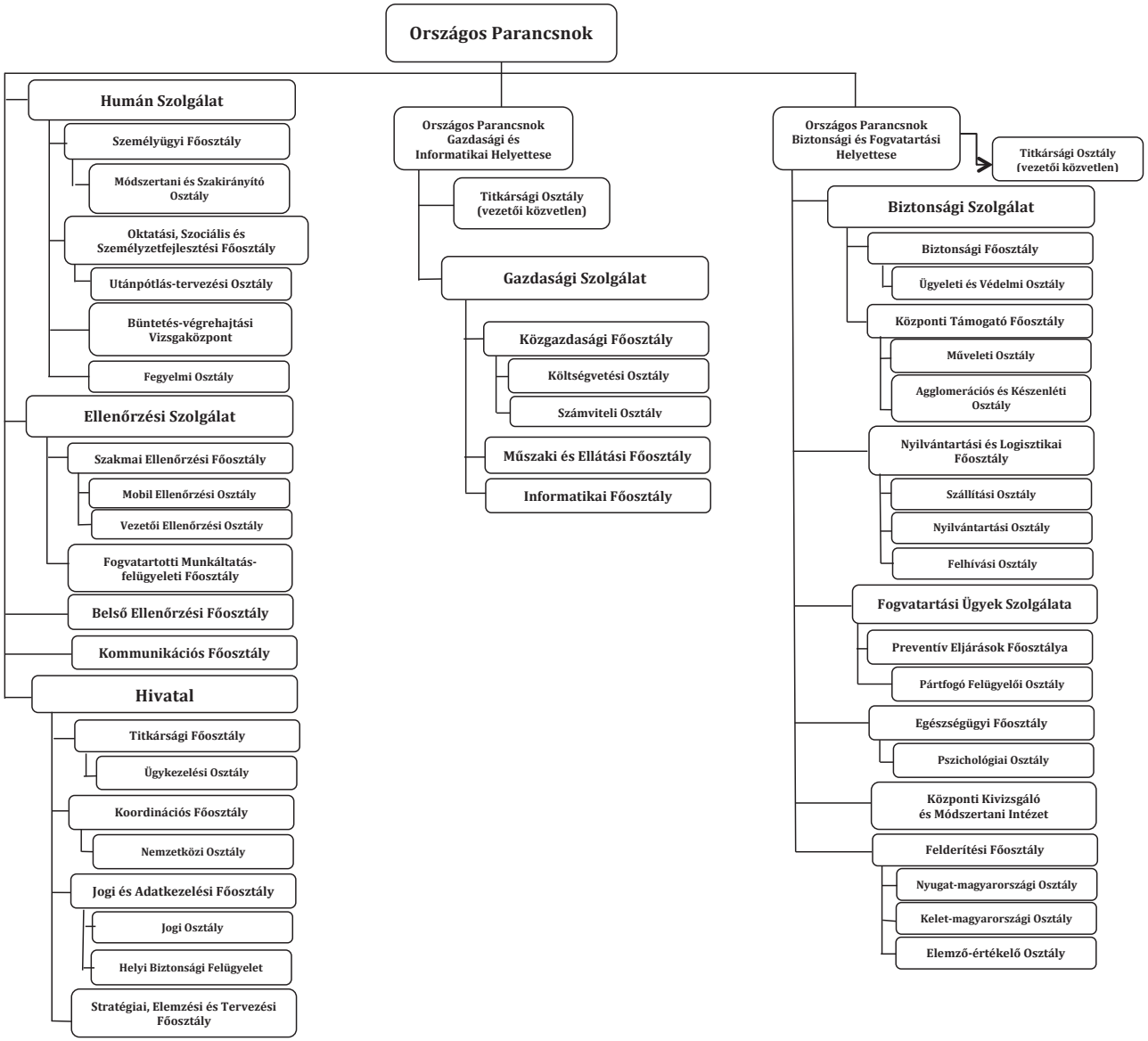2. melléklet a 6/2023. (I. 31.) BVOP utasításhoz