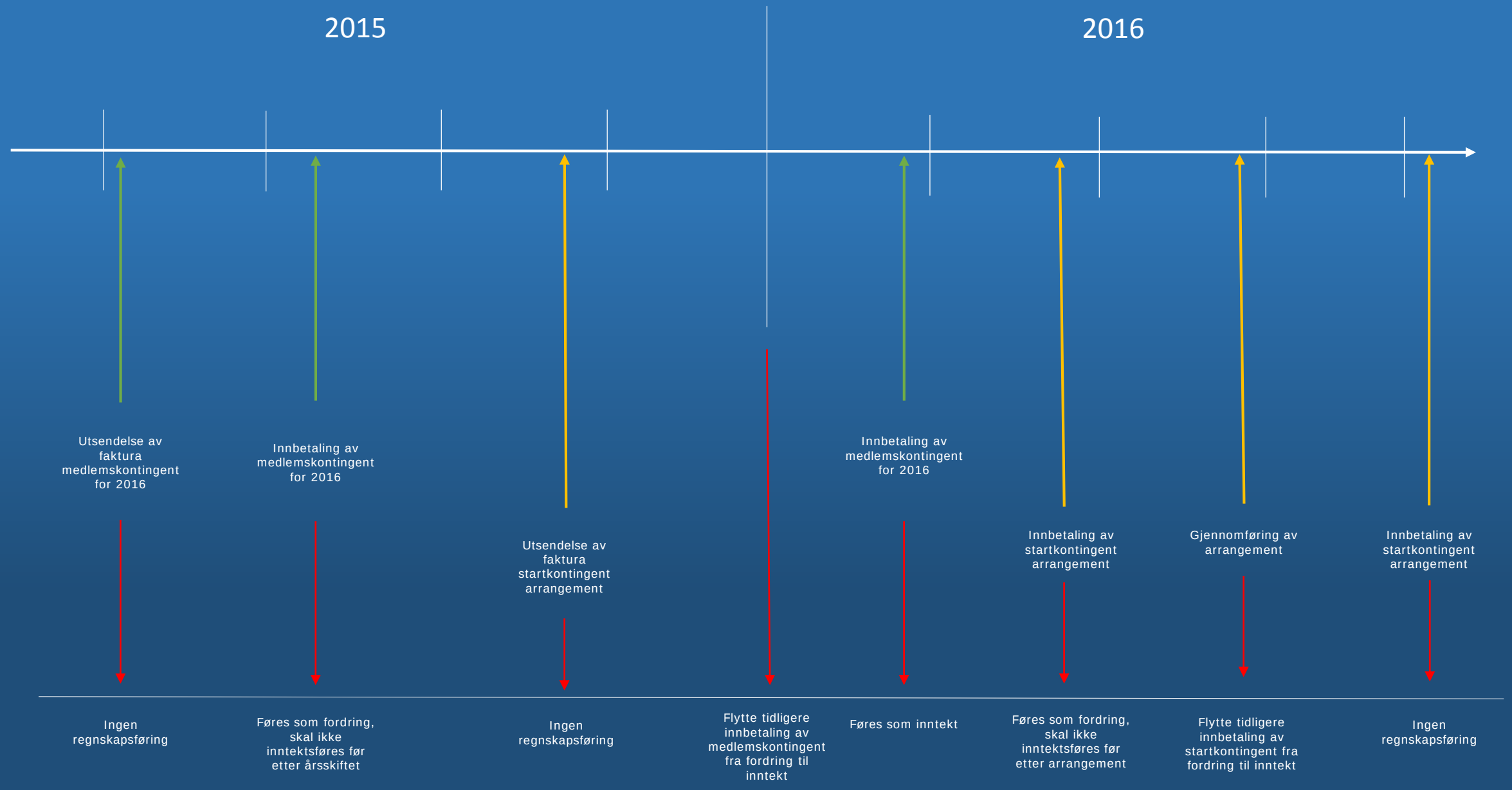NÅR SKAL KONTINGENTER INNTEKTSFØRES?