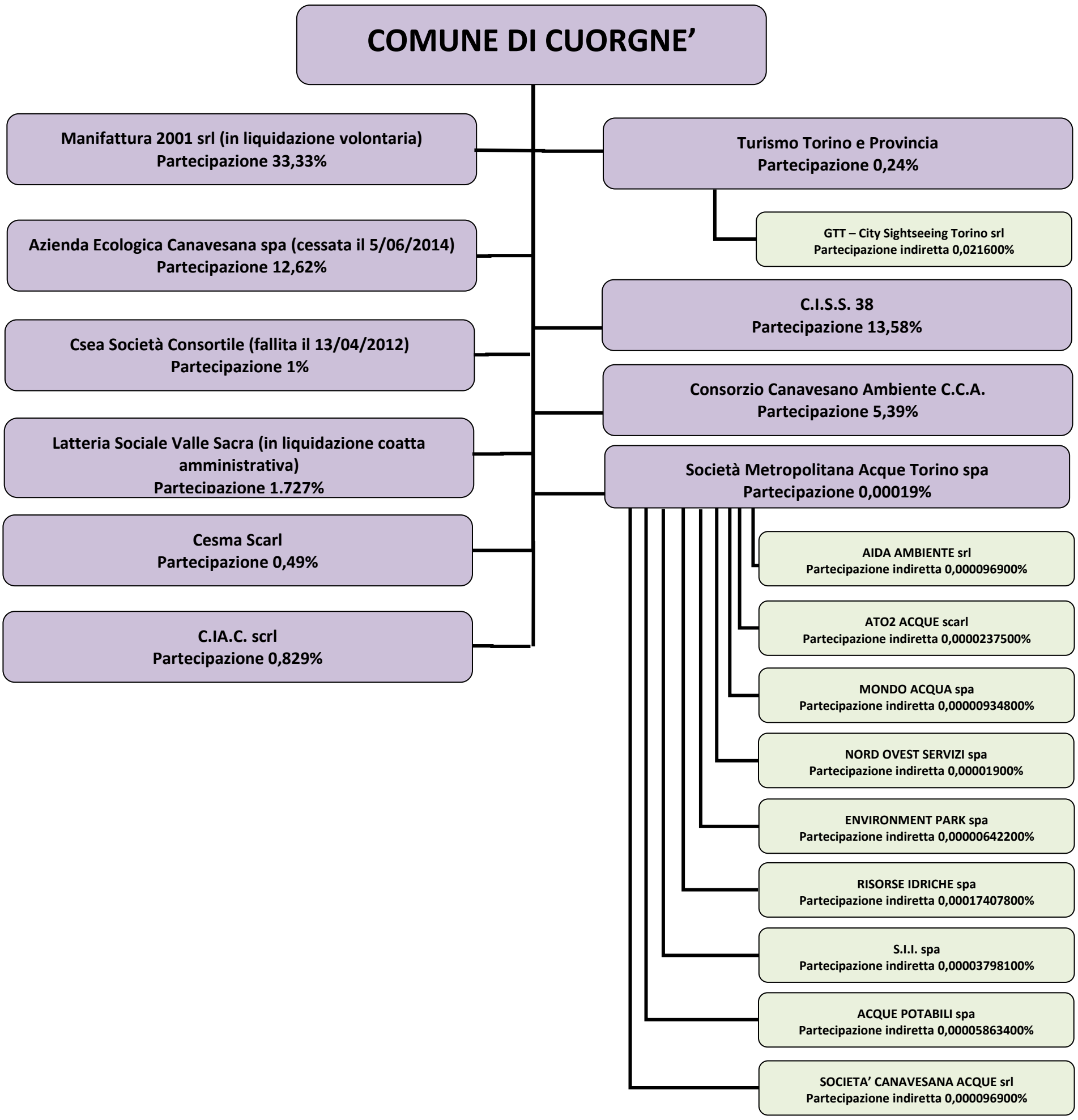D.LGS. 14/03/2013 N.33 ART.22 COMMA 1 LETTERA d)