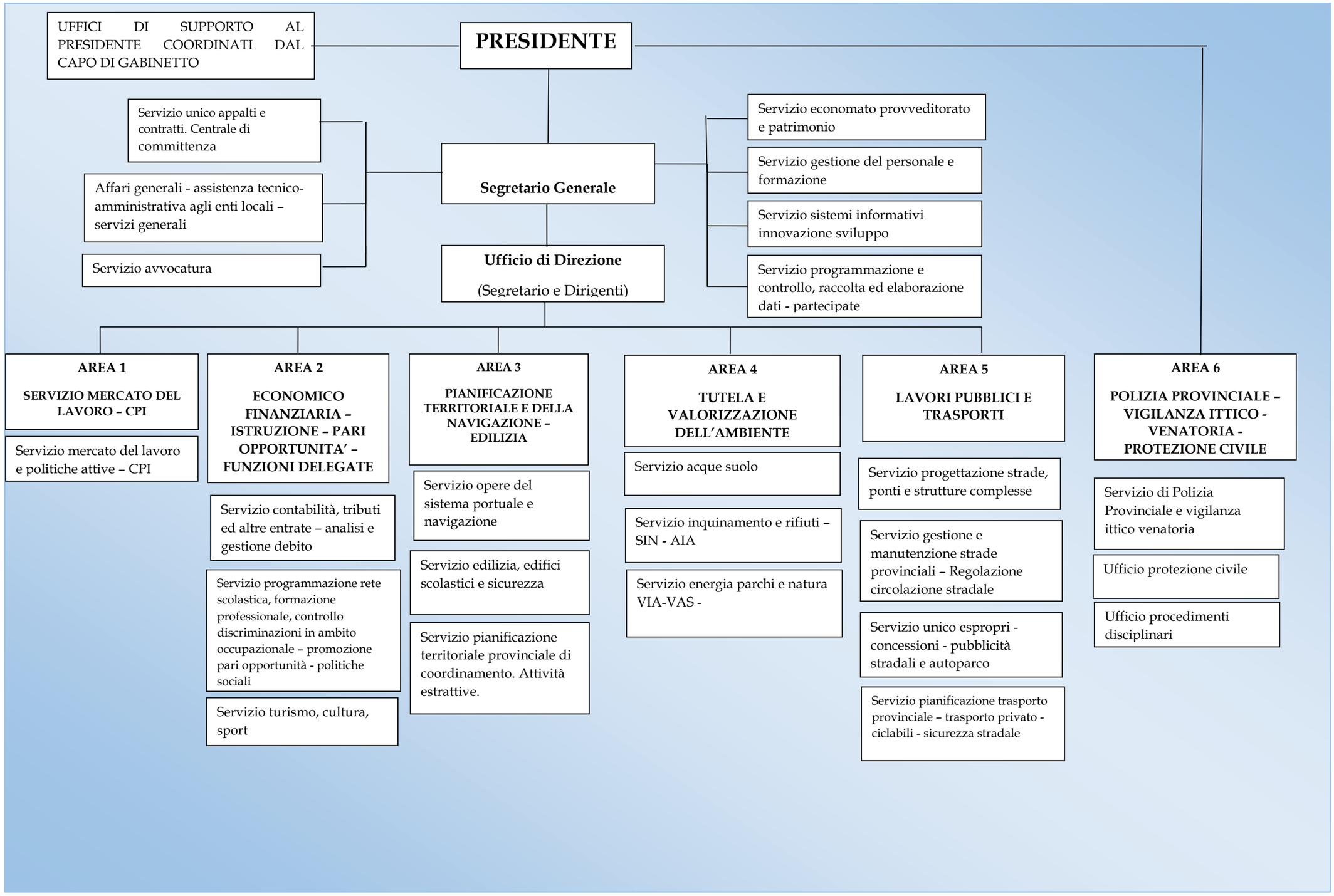* Decorrenza 1 gennaio 2023