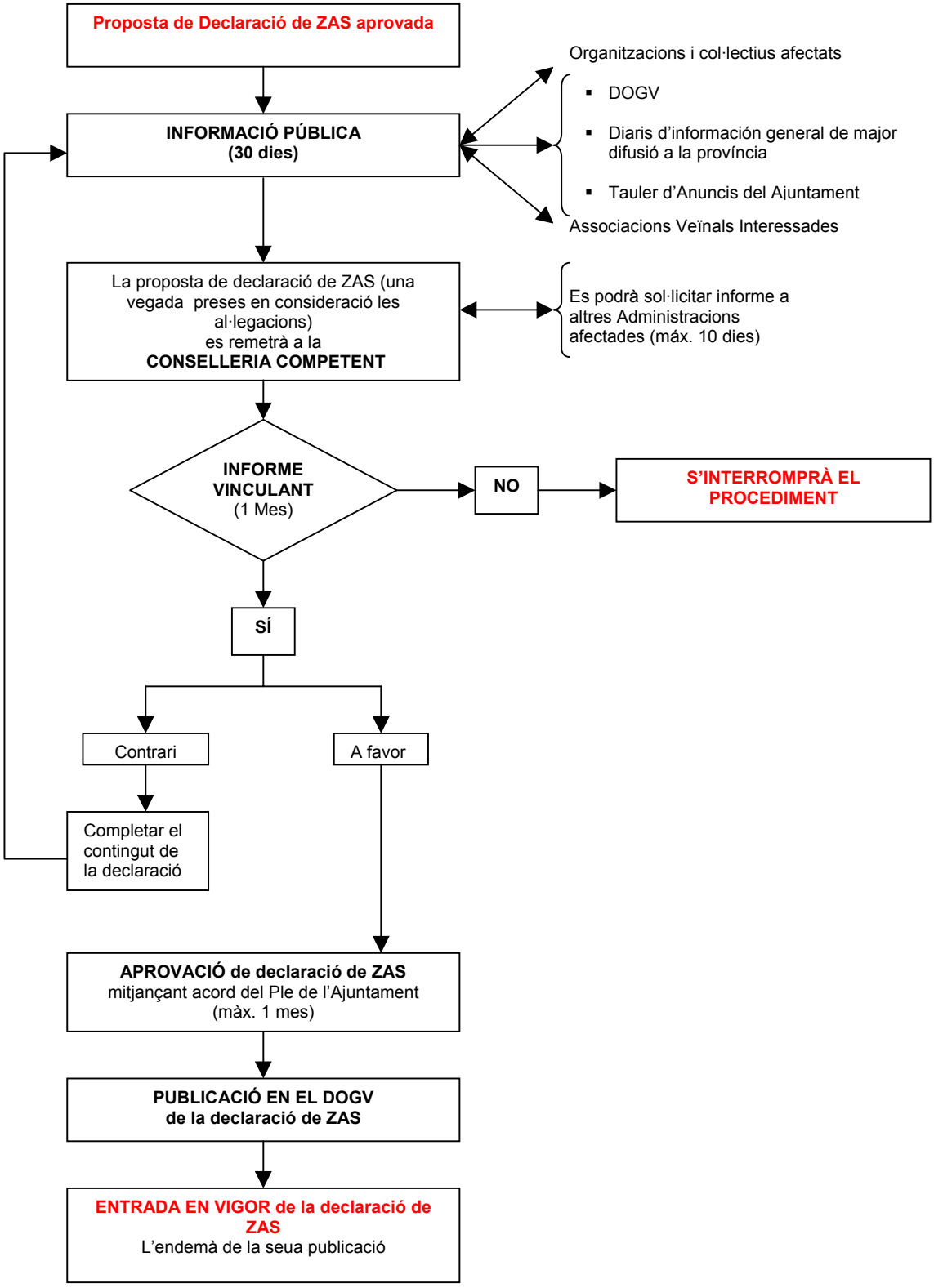PROCEDIMENT DE DECLARACIÓ DE ZAS