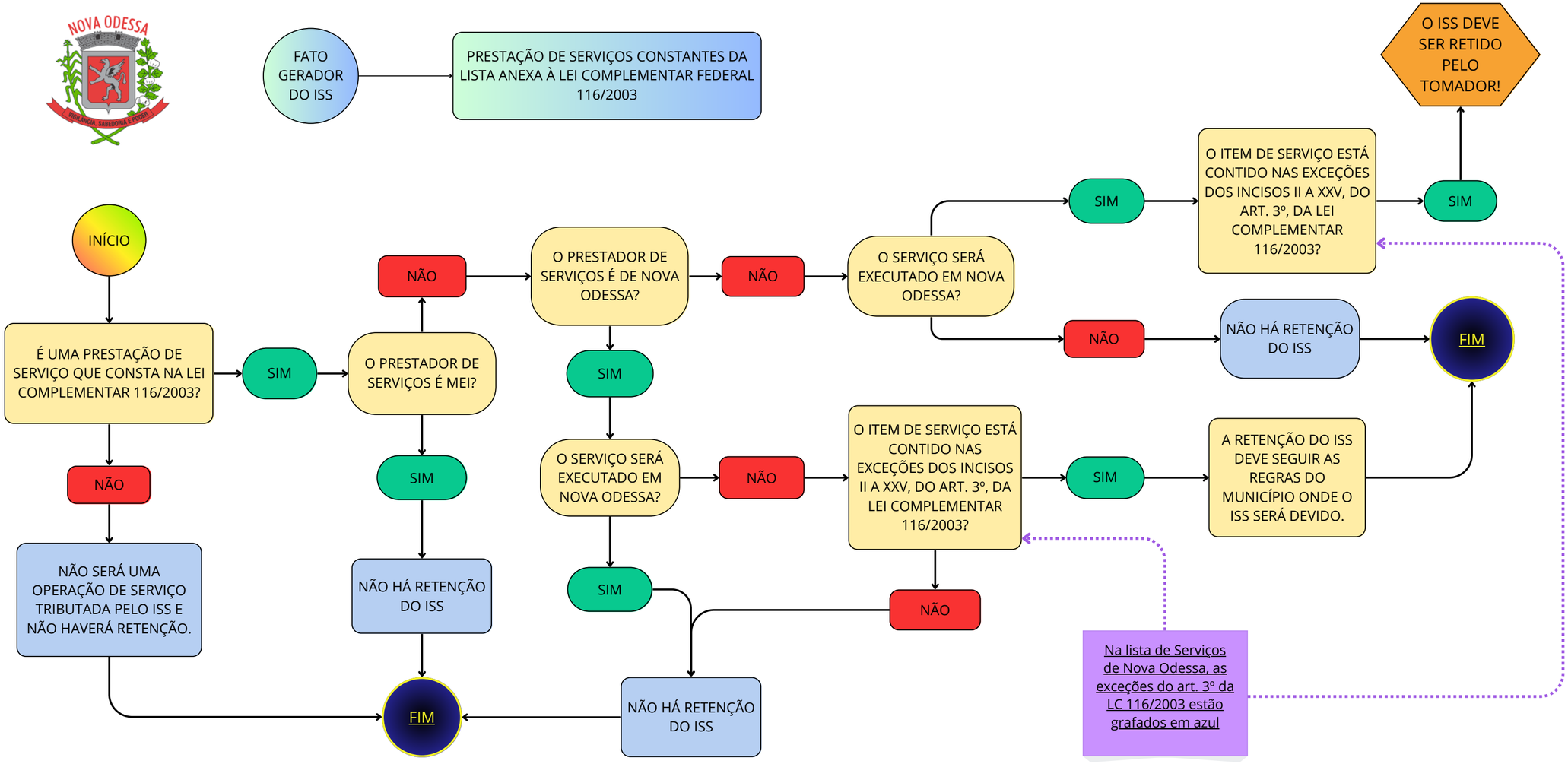INCIDÊNCIAS DE RENTENÇÃO DO ISS, NA FIGURA DO TOMADOR DOS SERVIÇOS