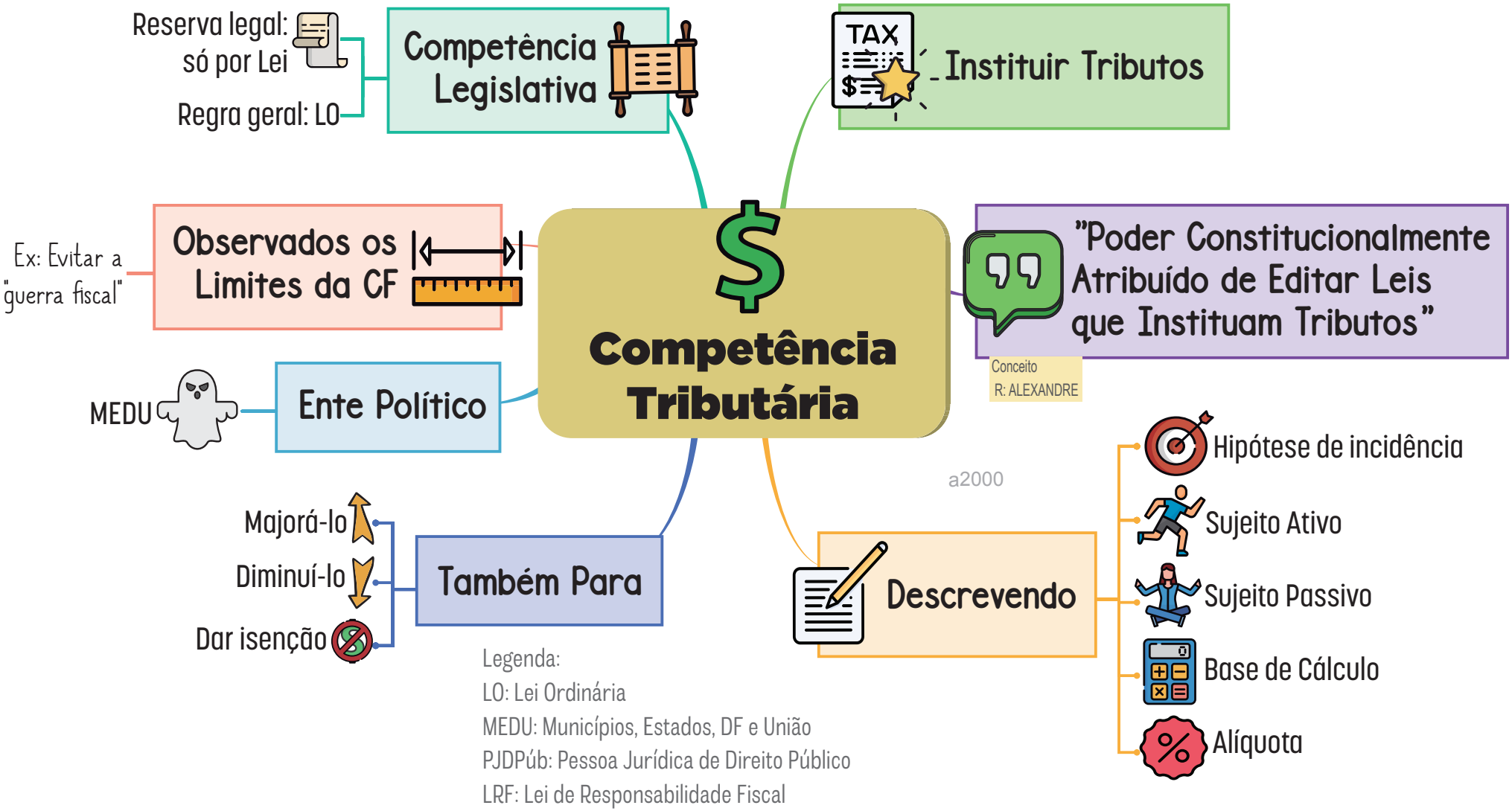2. Competência Tributária Para Instituir Tributos