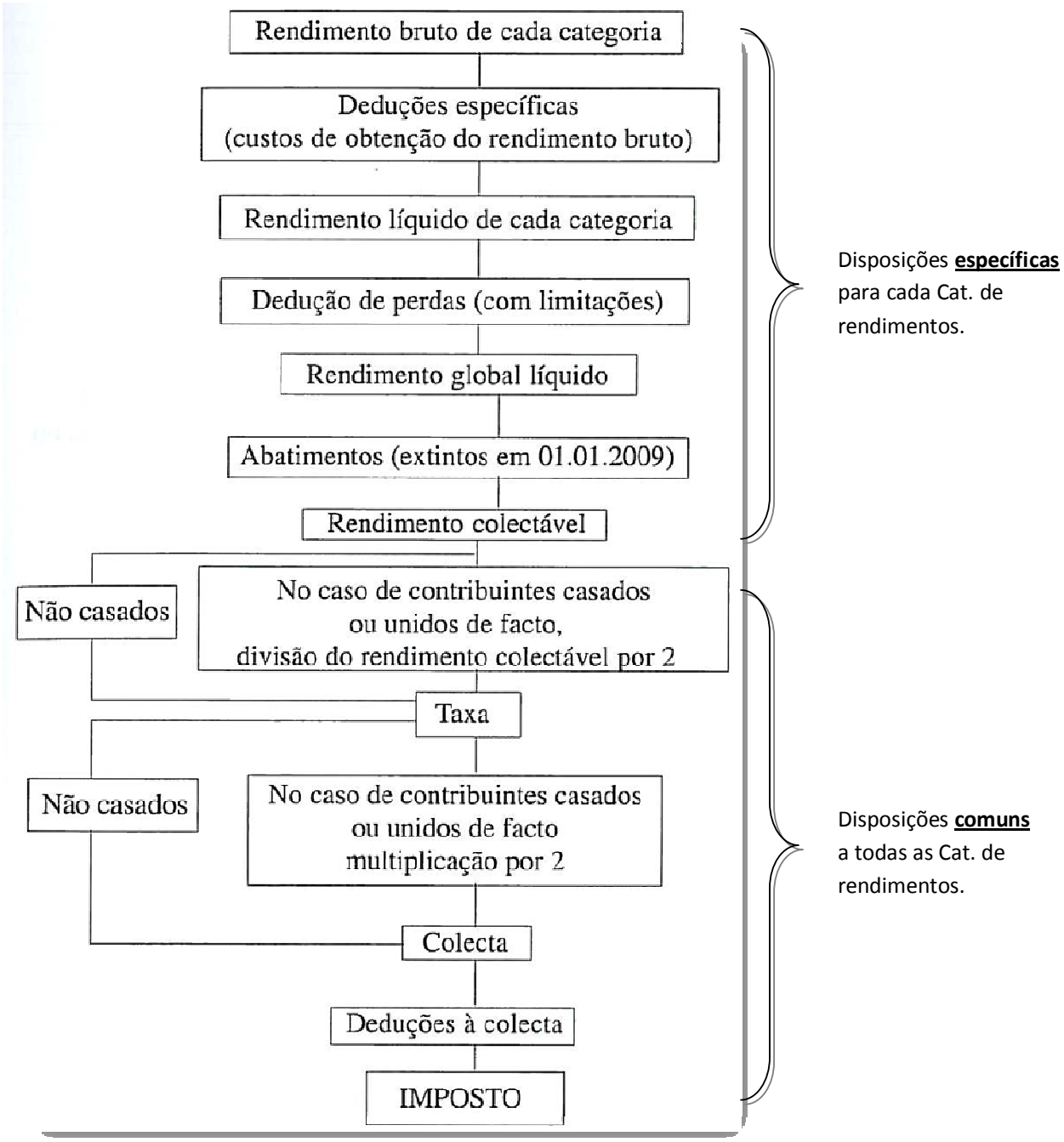ESQUEMA *GERAL* DO PROCESSO DE LIQUIDAÇÃO EM SEDE IRS