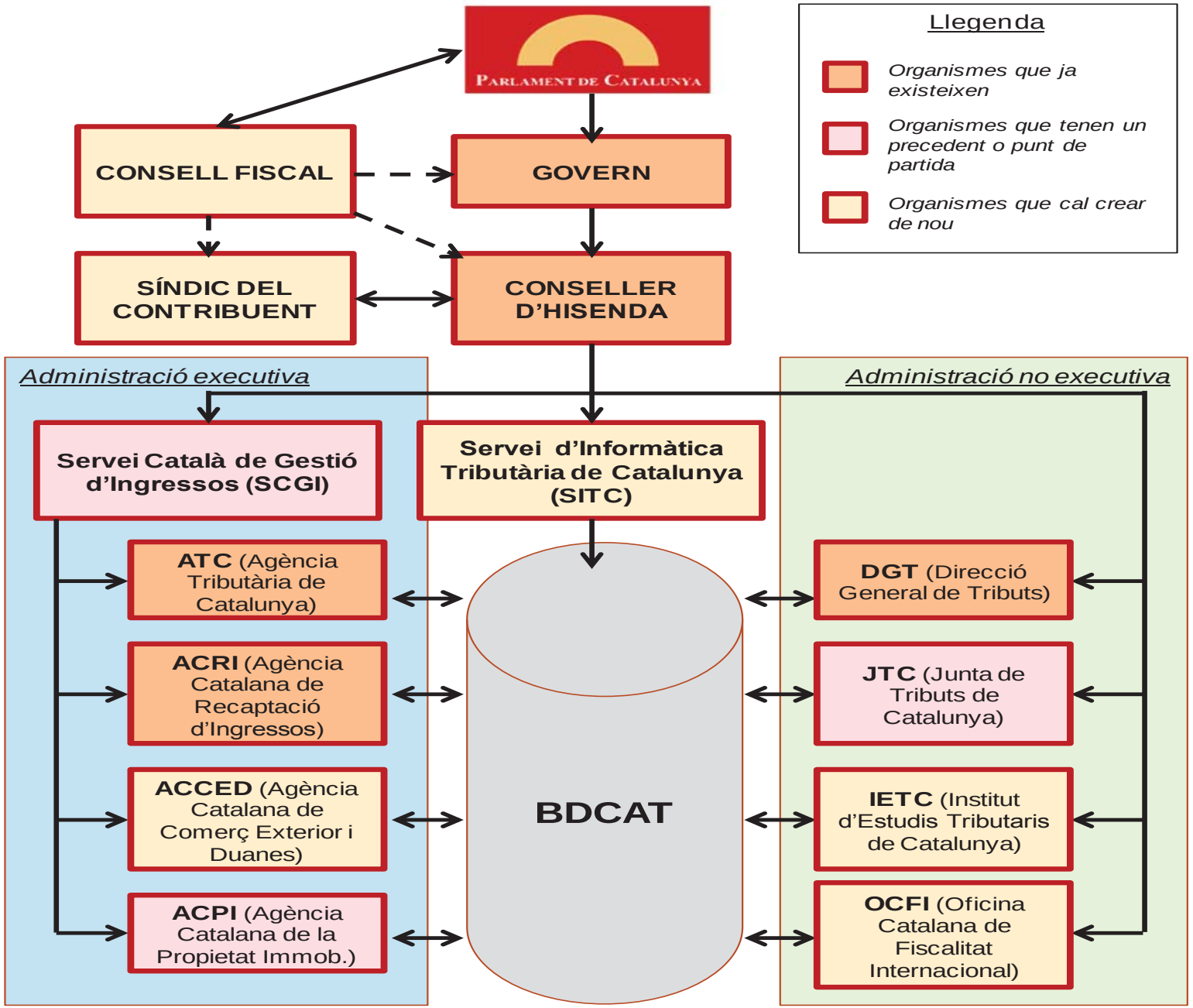Proposta d'estructura institucional del sistema fiscal de Catalunya