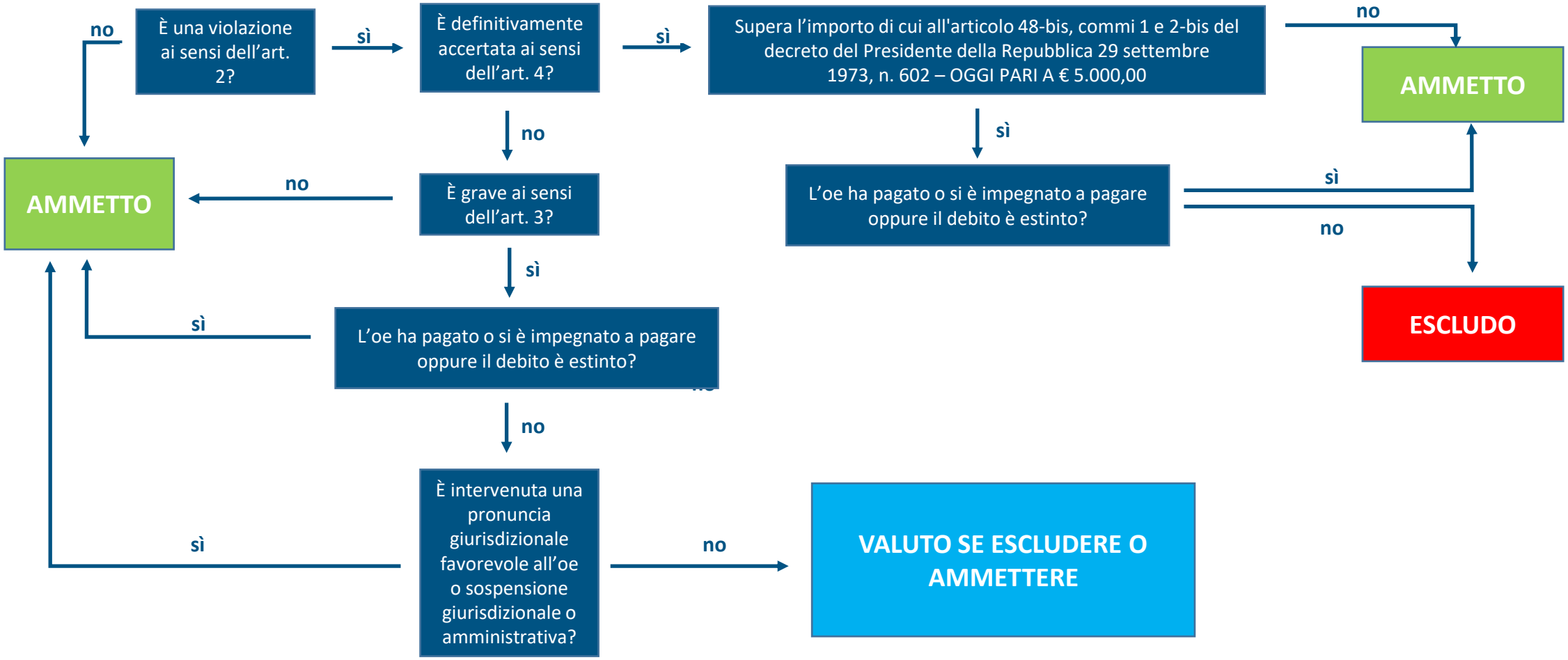IRREGOLARITÀ FISCALI – COME VALUTARLE ALLA LUCE DEL DECRETO MEF DEL 28.09.2022