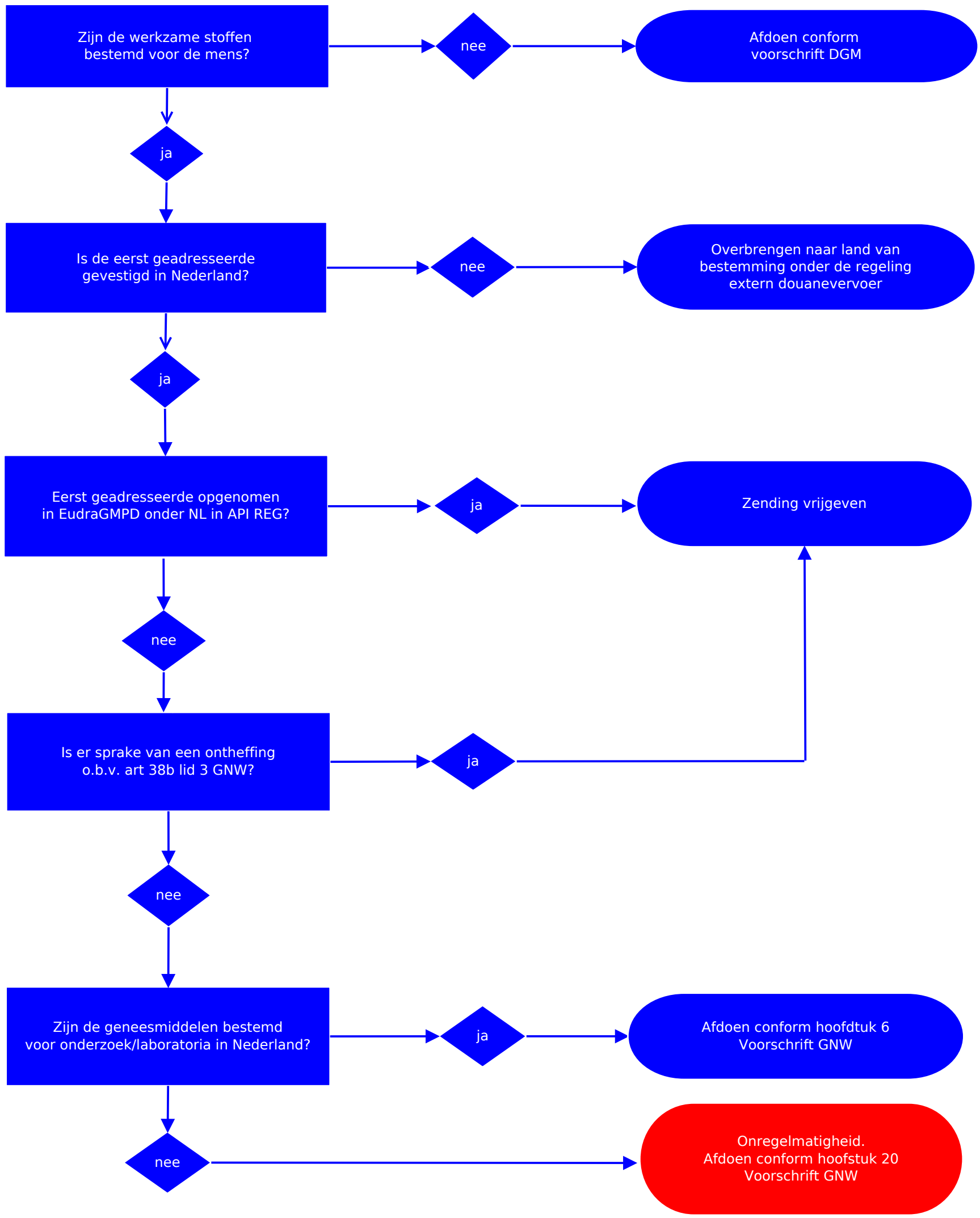Stroomschema werkzame stoffen proces aangiftebehandeling