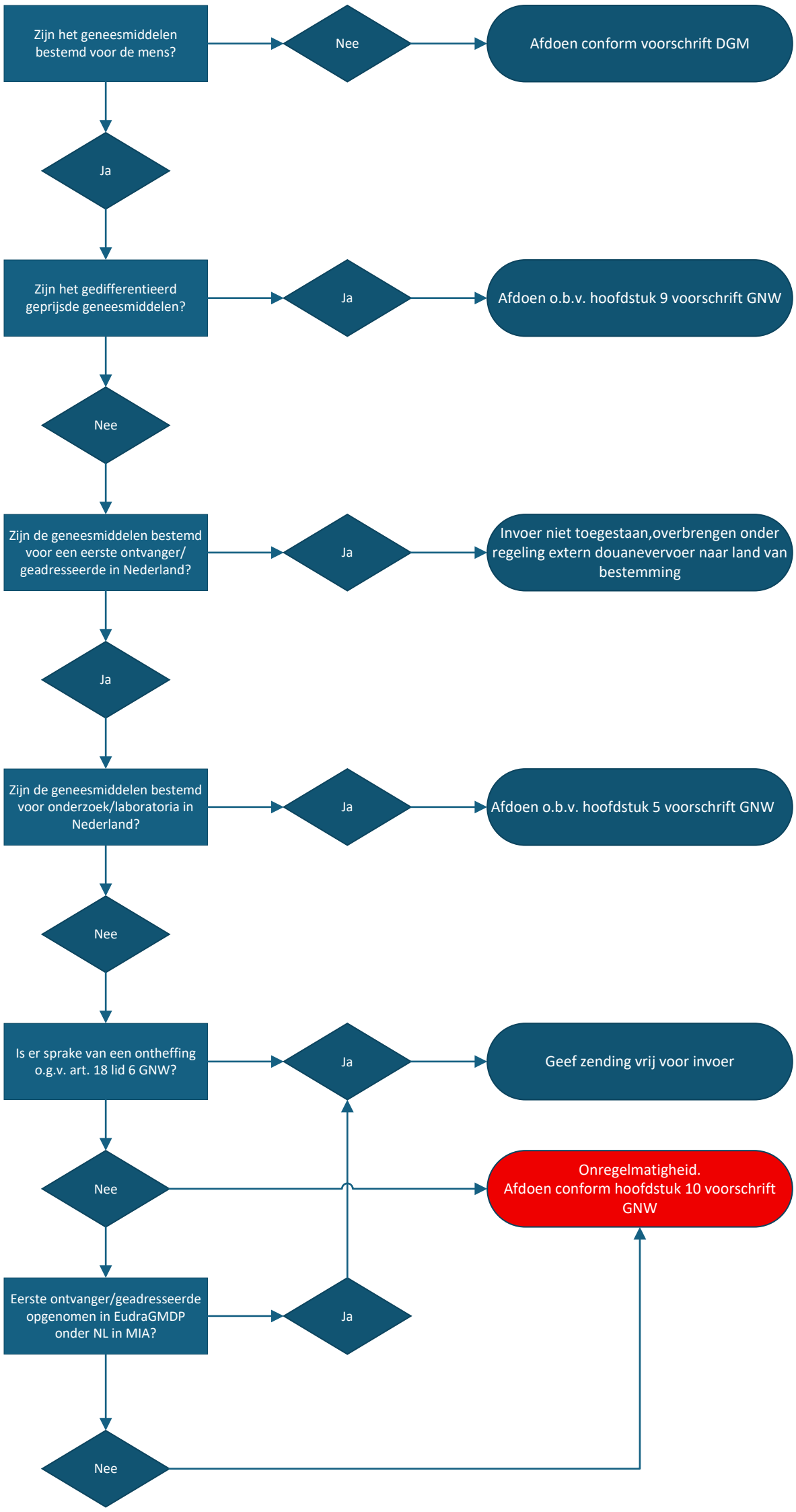Stappenplan geneesmiddelen proces aangiftebehandeling