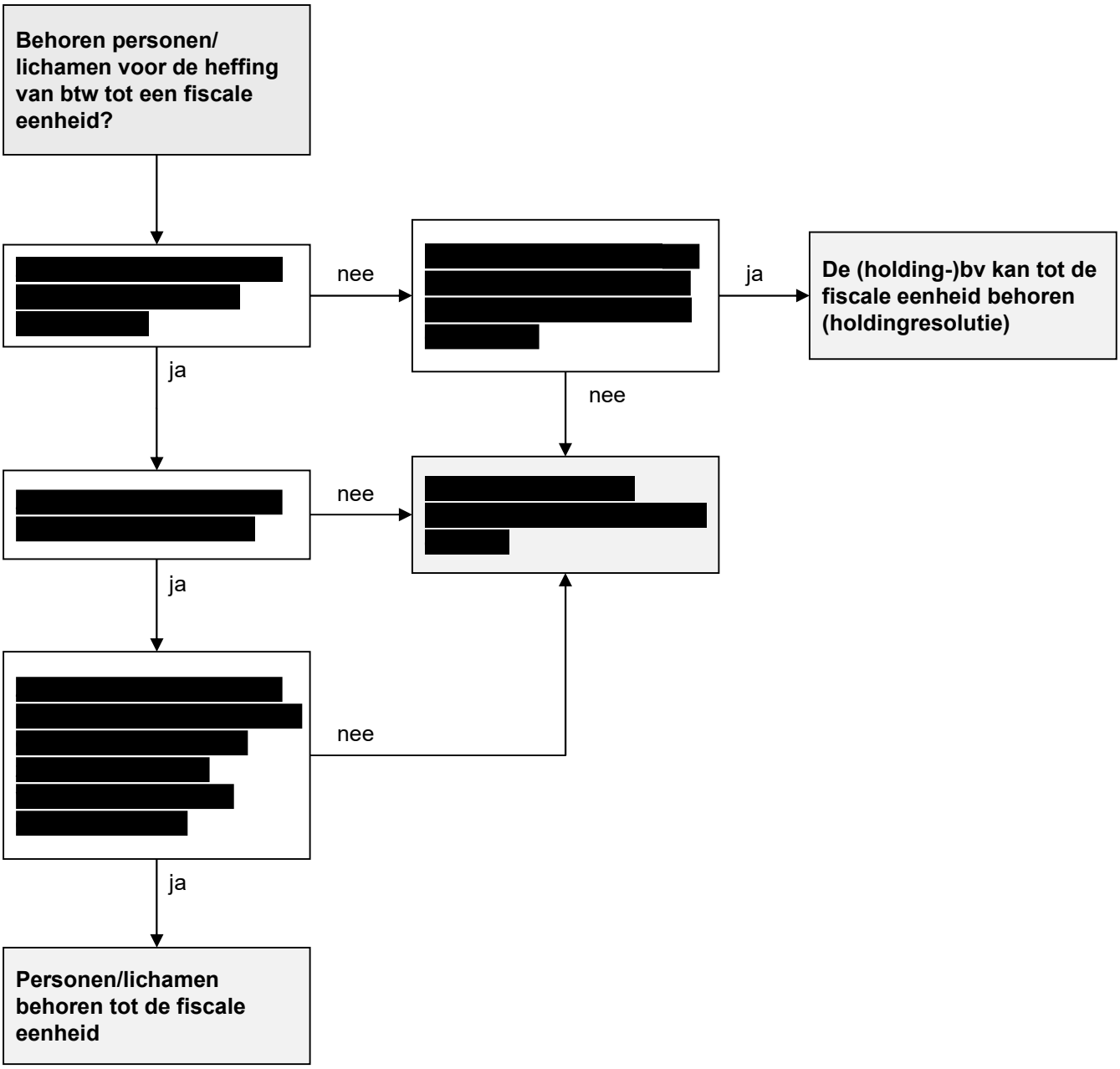Stroomschema fiscale eenheid btw