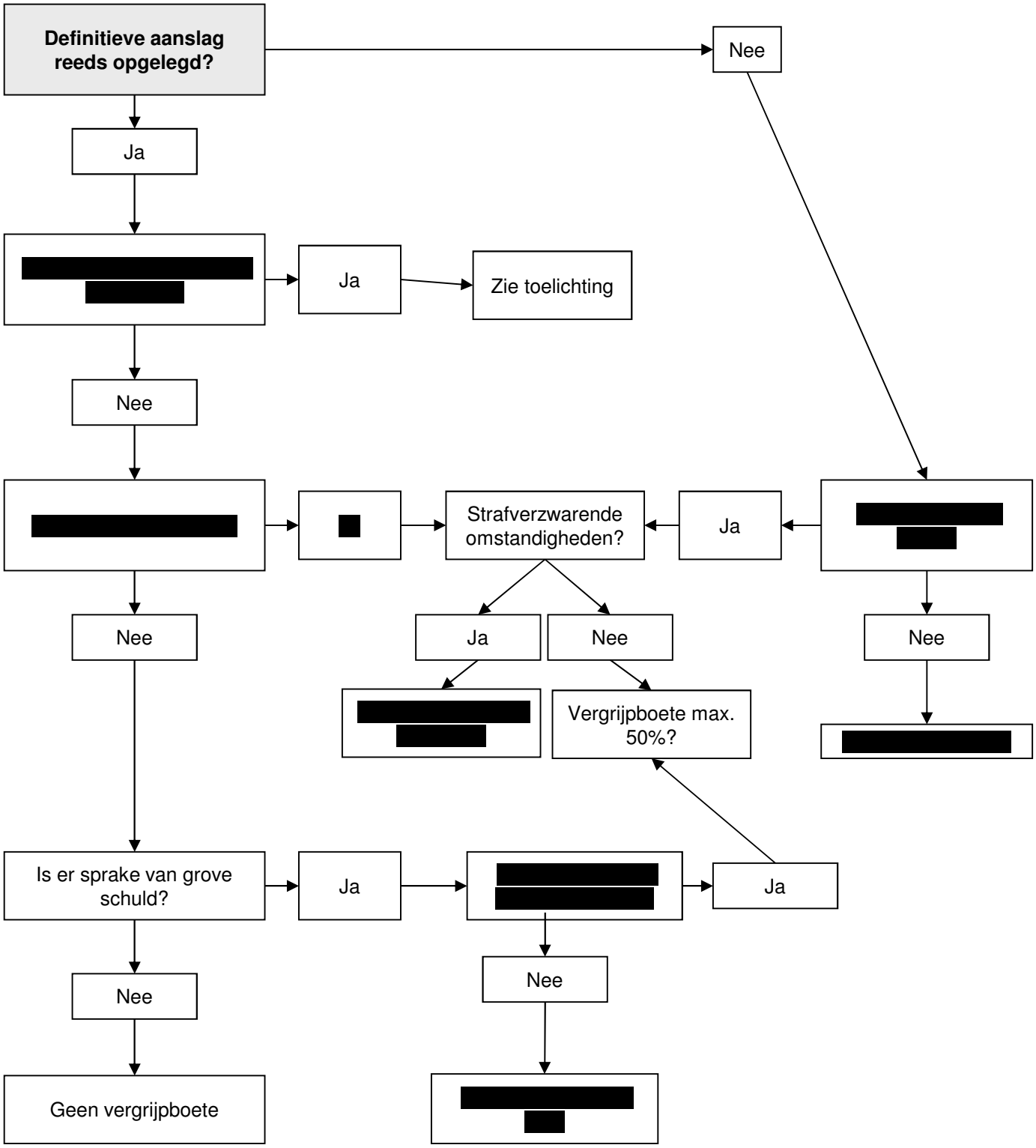Vergrijpboete bij aanslagen of navorderingsaanslagen IB/VPB