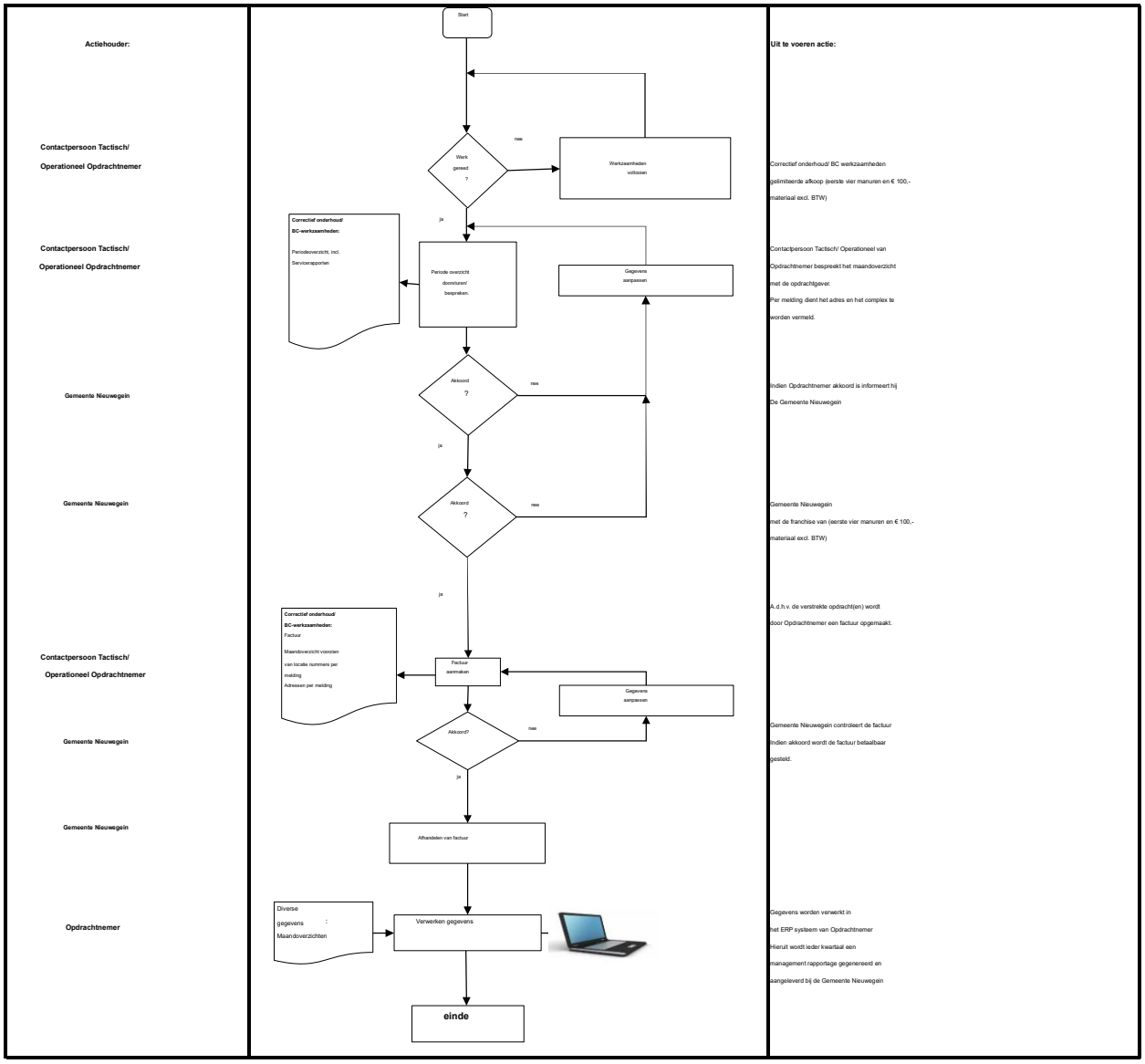Bijlage D Procedure Facturatie