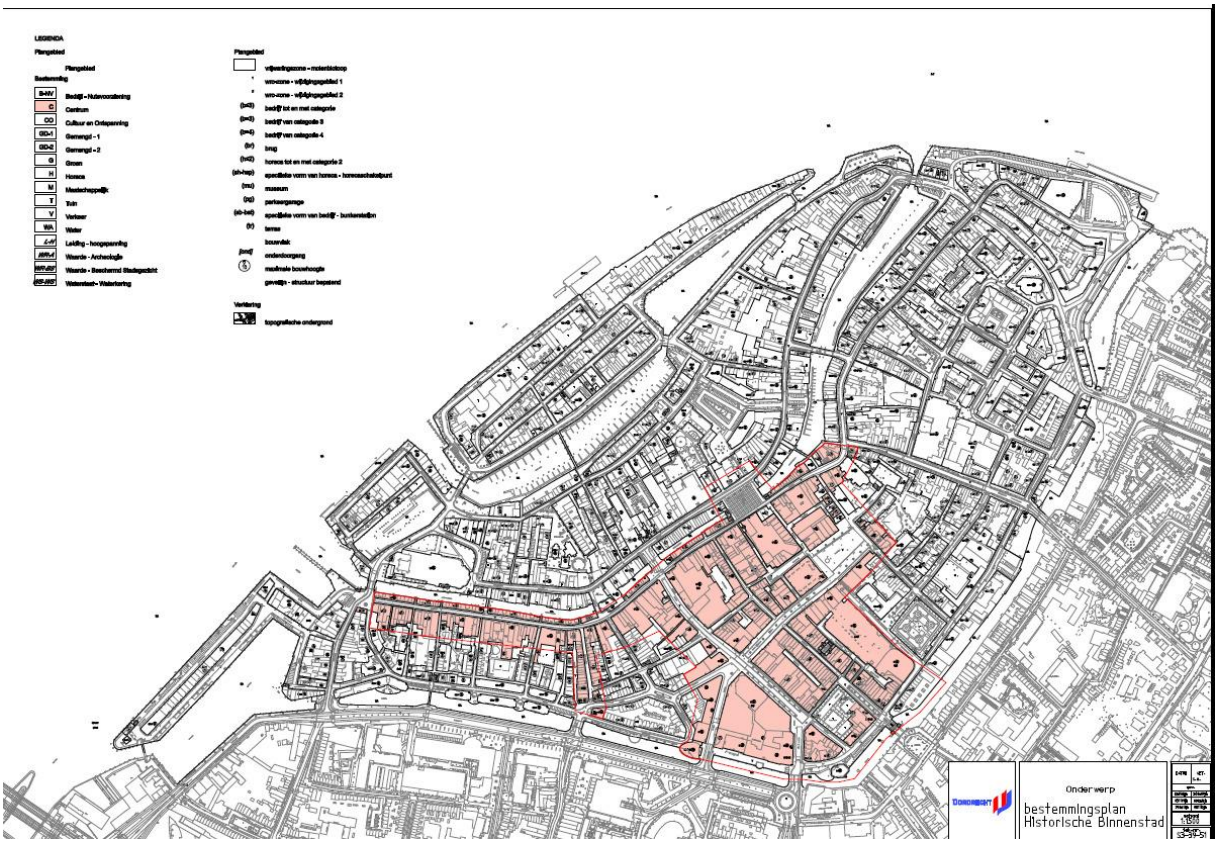Bijlage: heffingsgebied