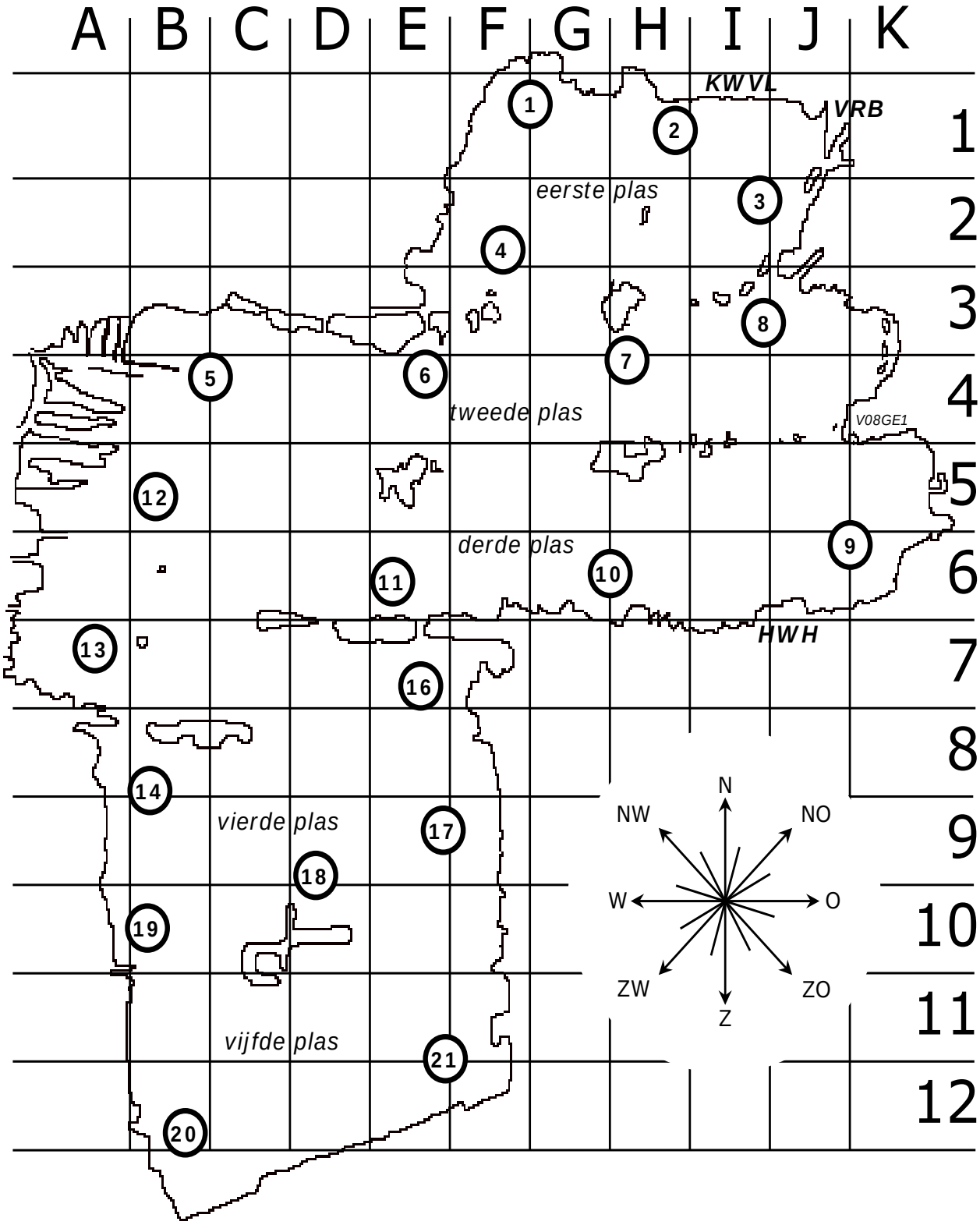Boeienstelsel 2018