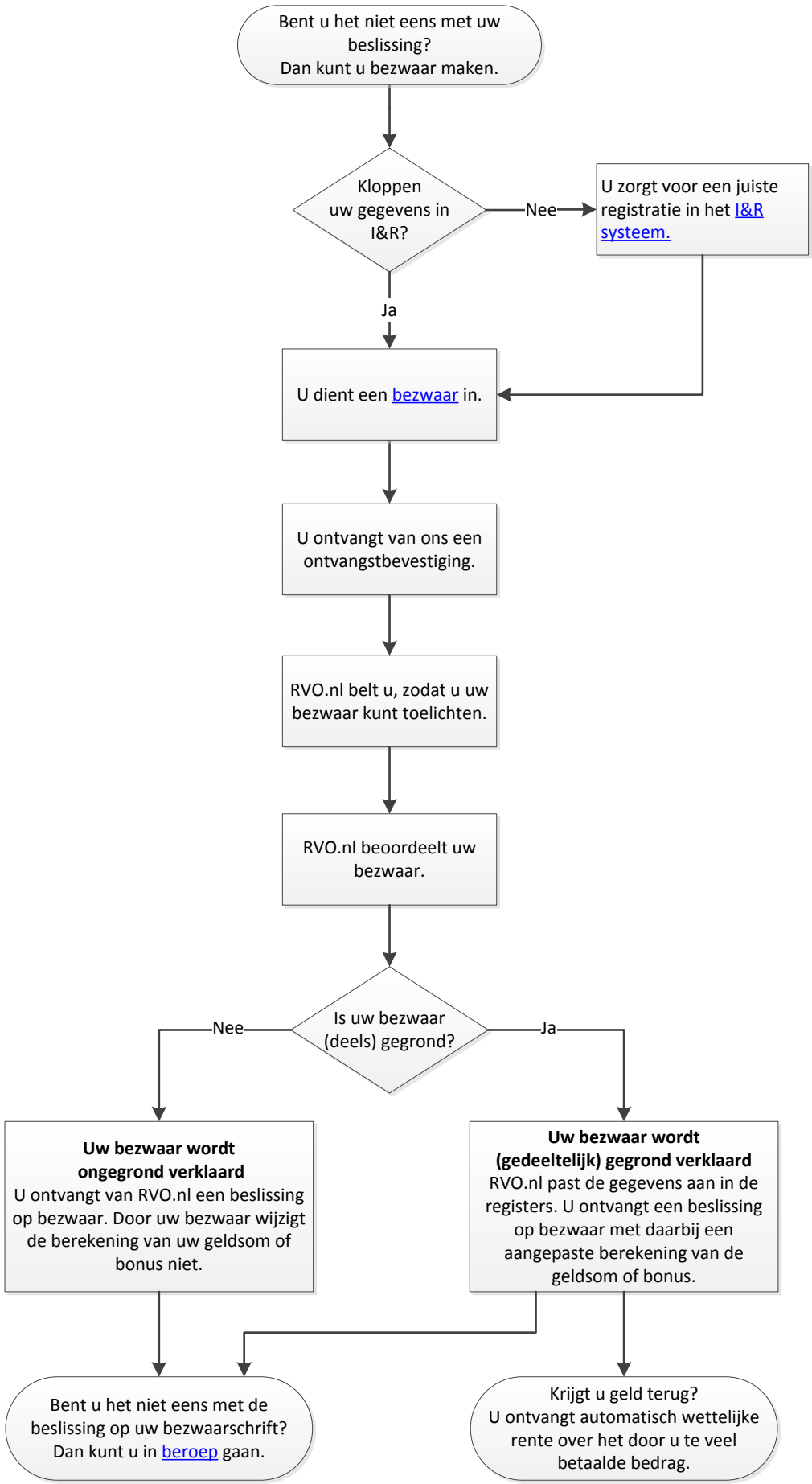Beslissing Regeling fosfaatreductieplan 2017