

Voluntary Report – Voluntary - Public Distribution

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Report Name: Dutch Considering a Zero Percent Value Added Tax on Vegetables and Fruit

Country: Netherlands

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Report Category: Agriculture in the Economy, Agriculture in the News, Fresh Fruit, Potatoes and Potato Products, Vegetables

Prepared By: Marit van der Hoek

Approved By: Christopher Riker

Report Highlights:

A Value Added Tax (VAT) of zero percent for vegetables and fruit was part of the 2021 Dutch government's coalition agreement. Realizing this VAT reduction, however, has been met with several challenges pertaining to efficiency, efficacy, and feasibility. These challenges as well as the implications of the VAT reduction are described in this report. Further government research is currently underway, with preliminary conclusions expected by January 2023. If found viable, the VAT reduction could be implemented as soon as 2024.

Background

To stimulate a healthier diet for Dutch consumers, with increased consumption of vegetables and fruit, the Dutch government announced in its 2021 coalition agreement that it would conduct an assessment on whether lower taxes would have an impact on the consumption of these items in the Netherlands.¹

At present, Dutch prices for vegetables and fruit (and potatoes) are on par with other EU Member States. The EU-price level index for the Netherlands was calculated at 96.0 for 2020 (with the EU-average being 100). Neighboring countries, Belgium (103.1) and Germany (109.7), had a slightly higher price level index.

Figure 1. European Price Level Index for Three Subcategories of Food, 2020

¹ See

https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=New%20Government%20Coalition%20Accord%20Reached%20in%20the%20Netherlands_The%20Hague_Netherlands_12-11-2021NL2021-0034: New Government Coalition Accord Reached in the Netherlands and <https://www.government.nl/binaries/government/documenten/publications/2022/01/10/2021-2025-coalition-agreement/2021-2025+Coalition+agreement.pdf>

Price levels for 3 subcategories of food, 2020 (EU=100)

	Food	Oils and fats	Fruits, vegetables, potatoes	Other food
Switzerland	174.9	186.1	142.0	153.3
Norway	144.9	158.0	155.3	166.2
Iceland	134.5	122.4	125.2	132.4
Luxembourg	126.4	122.3	126.8	119.8
Ireland	119.5	128.4	115.3	139.4
Denmark	118.8	127.0	111.6	150.3
Finland	113.5	116.6	120.0	112.2
Sweden	113.4	121.8	122.6	116.0
Malta	113.2	149.4	107.5	133.8
France	111.4	113.0	116.7	99.3
Cyprus	111.1	126.1	104.0	125.6
Italy	109.0	86.1	104.5	113.1
Austria	108.1	107.2	99.3	108.4
Belgium	106.9	111.1	103.1	101.7
Greece	105.4	125.8	86.6	131.1
EA19	105.0	99.0	105.0	102.6
Germany	103.4	93.3	109.7	93.1
Slovenia	101.3	115.3	87.7	109.6
Portugal	99.6	103.7	91.2	139.0
Spain	97.0	88.5	94.5	110.1
Netherlands	96.6	118.6	96.0	96.2
Estonia	96.3	118.7	94.8	107.6
Croatia	93.9	116.1	84.5	114.9
Slovakia	93.1	120.2	95.6	106.2
Latvia	93.0	125.7	86.8	118.6
United Kingdom	89.5	92.2	89.8	100.7
Czechia	86.3	93.7	84.3	94.6
Hungary	84.5	119.7	90.2	98.6
Lithuania	84.2	116.7	77.3	102.5
Serbia	81.0	104.3	78.0	101.8
Albania	80.9	110.7	69.8	109.4
Montenegro	78.2	89.9	74.4	104.3
Bulgaria	76.6	121.2	71.3	88.6
Bosnia and Herzegovina	75.4	89.9	74.4	95.1
Poland	71.5	89.9	74.4	79.0
Romania	67.9	108.2	59.6	79.2
Turkey	67.2	94.0	58.8	77.1
North Macedonia	63.1	74.9	54.0	74.7
Coefficients of variation				
EA-19	9.5	12.7	12.5	12.0
EU-15	8.8	12.7	11.7	14.6
EU-27	14.5	12.4	16.7	15.8
All 37	22.6	18.5	23.5	19.1

Notes: countries are sorted according to their overall price level for food in the first column. The highest and lowest PLIs per product group among the 27 EU Member States are marked in bold. The shaded fields indicate the highest and lowest PLIs among all 37 participating countries. Source: Eurostat (online data code: prcippiid)



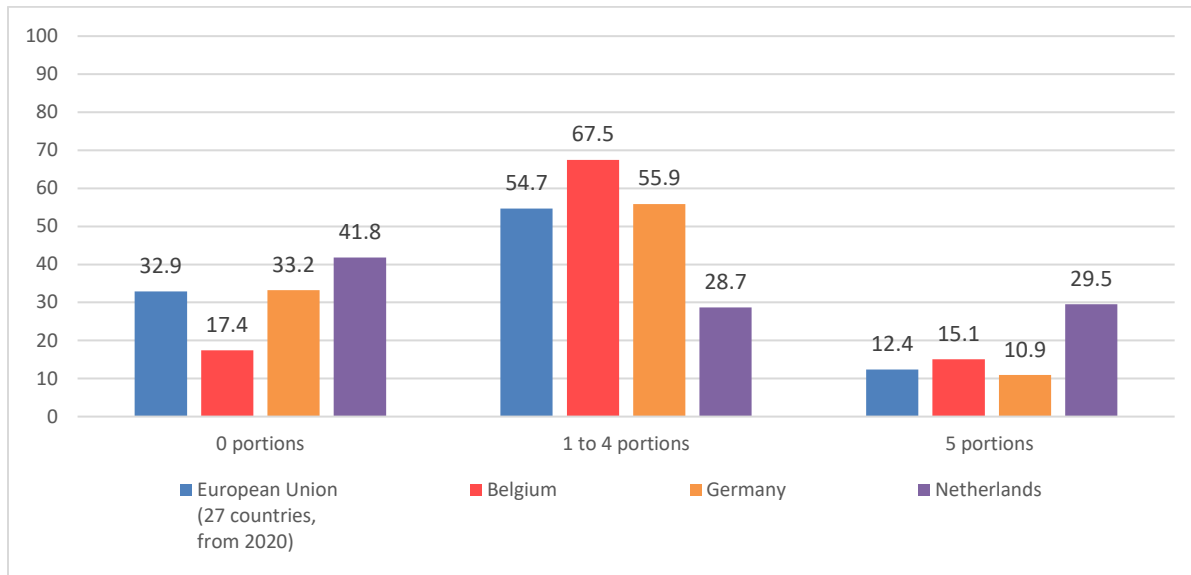
Source: https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Comparative_price_levels_for_food,_beverages_and_tobacco#Price_levels_for_oils_and_fats.2C_fruits.2C_vegetables.2C_potatoes_and_other_food_products

According to research, the Dutch generally do not consume the volume of vegetables recommended by Dutch dietary guidelines.² The recommendation of the Dutch Health Council (known in the Netherlands as Gezondheidsraad) is 200 grams of fruit and 200 grams of vegetables per day (or more). Only 13 percent of Dutch adults succeed in doing so for vegetables, and only 16 percent for fruit. The average Dutch person reportedly consumes 143 grams of vegetables, and 112 grams of fruit per day.³ EU data on the daily intake of vegetable and fruit in the Netherlands shows that the country has both the highest share of people that eat no vegetables and fruit per day, as well as the highest proportion of people who consume five portions of vegetables and fruit a day. While the Netherlands leads at both ends of the spectrum, in general, the country scores below the EU average of people eating one-to-four portions per day.

Figure 2. Frequency of consumption of vegetables and fruit in the Netherlands, its neighboring countries, and the EU27 in 2019, by percent of the population.

² <https://www.gezondheidsraad.nl/documenten/adviezen/2015/11/04/richtlijnen-goede-voeding-2015>

³ <https://www.waetnederland.nl/resultaten/voedingsmiddelen/richtlijnen/groente-en-fruit>



Source: EUROSTAT, [Daily consumption of fruit and vegetables by sex, age and educational attainment level \[HLTH_EHIS_FV3E_custom_1588514\]](#)

The Current VAT System for Vegetables and Fruit in the Netherlands

Currently, vegetables and fruit fall under a reduced VAT rate in the Netherlands.⁴ The last increase in the VAT rate was seen in 2019 when the government increased the VAT from 6 percent to 9 percent. Initially, the Dutch government argued that the increased VAT would affect all products equally.⁵ However, the increased VAT appeared to have a suppressing effect on the consumption of vegetables and fruit and was therefore heavily debated by its opponents. Several parties petitioned^{6/7/8} for the rolling back of the increased VAT rate for vegetables and fruit. They argued a 14 percent reduction in the purchase of vegetables and an 18 percent reduction in the purchase of fruits was witnessed in 2019.⁹ Parties argued this was an unwelcome development given the already low consumption of these healthy foodstuffs by the Dutch population.

Early Attempts to Reduce the VAT for Vegetables and Fruit

A reduced VAT rate for vegetables and fruit had been discussed on several occasions in prior years.¹⁰ Possibly prompted by the petitions, the Dutch government again investigated its options in 2020 and

⁴ Since its introduction in 1969, the Netherlands has been using a high VAT tariff (the *general VAT tariff*) and low VAT tariff (a *reduced VAT rate*). Since its creation, the Dutch VAT has risen from 4 percent to 9 percent for the low VAT tariff, and from 12 percent to 21 percent for the general VAT tariff.⁴

https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/business/vat/vat_in_the_netherlands/calculating_vat/vat_tariffs and <https://nos.nl/artikel/2266108-btw-50-jaar-na-invoering-nog-steeds-een-prachtige-belasting>

⁵ <https://zoek.officielebekendmakingen.nl/kst-35026-13.html>

⁶ <https://www.gfactueel.nl/Home/Nieuws/2021/6/Petitie-voor-lagere-btw-op-groenten-fruit-756034E/>

⁷ <https://www.volkskrant.nl/economie/prijs-groenten-en-fruit-stijgt-veel-harder-dan-ongezonde-producten-supermarkt-dirk-wil-btw-verlaging~b9a6c8ed/>

⁸ <https://groentenfruihuis.nl/nieuws/voeding-gezondheid/manifest-voor-een-lager-btw-tarief-op-groenten-en-fruit>

⁹ <https://www.nieuweoogst.nl/nieuws/2019/09/12/lagere-verkoop-agf-door-hoge-btw>

¹⁰ E.g., <https://zoek.officielebekendmakingen.nl/kst-35300-46.html>

2021. However, the Dutch government soon concluded that the following would hinder implementation:^{11/12/13}

- Legal Requirements - Under EU law (the [EU Council Directive 2006/112/EC](#)), the Netherlands was, at that time, only permitted two ‘reduced’ VAT rates, and none could fall below 5 percent;¹⁴
- Technical Challenges - Dutch information technology systems (for both businesses and the Dutch Tax and Customs Administration) were reportedly only capable of handling one reduced VAT rate (i.e., 9 percent) and not a second;
- Efficacy - The government stated it was unclear whether a reduced VAT rate would result in lower prices being passed on to consumers. Additionally, it was unclear to what degree, if any, consumers would alter their purchasing behavior in response to a reduced VAT rate; and,
- Execution and Enforcement – It was unclear how to differentiate products that are or are not eligible for a reduced VAT rate (i.e., zero percent). It was also not clear how to keep such a model in line with fiscal principles (further explained below).

The Dutch government further emphasized that the VAT is a tax meant to be a source of income for the government, and not meant to steer consumption patterns. Overall, with weight added to the legal argument, a zero percent or reduced VAT rate for vegetables and fruit was determined not to be viable in July 2021.^{15/16}

New Proposal for Reduction of VAT on Vegetables and Fruit

At the end of 2021, the new Dutch government presented a coalition agreement containing a proposal to (again) investigate a zero percent VAT rate for vegetables and fruit.¹⁷ A December 2021 amendment¹⁸ of the EU Directive on Value Added Tax had made such proposal legally possible -- allowing Member States to utilize a zero percent VAT rate for certain goods and services that cover basic needs, including foodstuffs, beginning in April 2022.¹⁹

¹¹ <https://www.rijksoverheid.nl/documenten/kamerstukken/2020/05/18/fichebundel-beleidsopties-bouwstenen-voor-een-beter-belastingstelsel>

¹² <https://www.rijksoverheid.nl/documenten/kamerstukken/2021/02/02/commissiebrief-inzake-reactie-op-initiatiefnota-lid-diertens-over-een-gezonde-leefstijl>

¹³ https://www.tweedekamer.nl/kamerstukken/brieven_regering/detail?id=2021Z13486&did=2021D28712

¹⁴ As regulated by the European VAT directive, EU Council Directive 2006/112/EC, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02006L0112-20210701>

¹⁵ <https://www.gfactueel.nl/Home/Nieuws/2021/6/Fiscus-verlaging-btw-groente-en-fruit-niet-uitvoerbaar-756556E/>

¹⁶ https://www.tweedekamer.nl/kamerstukken/brieven_regering/detail?id=2021Z13486&did=2021D28712

¹⁷ Along with a health tax proposal for a sugar tax,

<https://www.kabinetsformatie2021.nl/documenten/publicaties/2021/12/15/coalitieakkoord-omzien-naar-elkaar-vooruitkijken-naar-de-toekomst>, p. 33. It was followed by the health tax proposal of a meat tax in 2022, see [NL2022-0037 Netherlands: Concept of a Meat Tax Under Discussion in the Netherlands](#).

¹⁸ <https://www.consilium.europa.eu/en/press/press-releases/2021/12/07/council-reaches-agreement-on-updated-rules-for-vat-rates/>

¹⁹ Article 98 jo. annex III of the [EU Council Directive 2006/112/EC on the common system of value added tax](#)

Challenges Continue

However, many of the previous challenges of reducing the VAT rate in the Netherlands soon presented themselves again, with archaic IT systems highlighted as a significant factor.^{20/21}

In addition, the government indicated the classification of goods as “vegetables” and “fruit” would likely make a reduction to the VAT rate further problematic.²² This was met with disbelief in the media, as one tax service advisor noted,²³ “how complicated can it be to determine whether a pizza or a jar of pasta sauce is a “vegetable”?” The Dutch tax services explained that while such a view might hold true for unprocessed fruits and vegetables, difficulties soon arise. For example, should processed vegetables or fruits (e.g., precut, washed, or peeled vegetables and fruit, or stems, seeds, oils, and leaves thereof) benefit from the reduced VAT rate?²⁴ Additionally, when vegetables and fruit are combined with other foodstuffs, it gets even more complex. Rhetorical questions that arose included “how would one classify apple sauce?”²⁵ and the difficulties foreseen for many combinations of foodstuffs, such as confectionary, preserves, microwave meals, pizzas, salads, and ready-to-eat sandwiches.²⁶ Because the rationale behind the VAT reduction is to support public health,²⁷ the Dutch cabinet believes only products that are in line with Dutch public health goals should fall under the reduced VAT rate (i.e., products that contribute to a healthy lifestyle). However, to be legally upheld, this distinction needs to be based on clearly defined and objective criteria.²⁸ The government appreciates that retailers need a workable definition to easily determine what the applicable VAT rate is for a foodstuff.^{29/30}

The Dutch must also adhere to the fiscal principle of neutrality (a form of the fiscal principle of equality),³¹ which prohibits the same product being taxed differently under different circumstances.³² An example of a disparity that may bring about questions is the levying of a lower VAT rate on plant-based ‘burgers’ than on meat burgers.³³ This could be deemed to be a violation of the principle. In practice this might also lead to legal challenges, increasing the burden on the Dutch tax services.³⁴

²⁰ <https://www.telegraaf.nl/nieuws/790169566/gammele-ict-fiscus-kan-btw-verlaging-groente-en-fruit-voorlopig-niet-aan>

²¹ <https://zoek.officielebekendmakingen.nl/kst-21501-07-1767.html>, p. 35

²² <https://over-ons.belastingdienst.nl/daarom-duurt-de-btw-verlaging-op-groente-en-fruit-langer/?msclkid=bd5024b8c08311ecb4508a47a15a04c9>

²³ <https://over-ons.belastingdienst.nl/daarom-duurt-de-btw-verlaging-op-groente-en-fruit-langer/>

²⁴ https://www.tweedekamer.nl/kamerstukken/brieven_regering/detail?id=2020D19038&did=2020D19038,

‘Gezondheidsgerelateerde belastingen’, p. 61.

²⁵ <https://over-ons.belastingdienst.nl/daarom-duurt-de-btw-verlaging-op-groente-en-fruit-langer/>

²⁶ https://www.tweedekamer.nl/kamerstukken/brieven_regering/detail?id=2020Z03704&did=2020D07708

²⁷ The VAT reduction flows from [Dutch National Prevention Agreement](#) (a governmental covenant aimed at improving health of the Dutch population by 2040 through various measures and initiatives), according to

<https://www.tweedekamer.nl/kamerstukken/detail?id=2022D41329&did=2022D41329>

²⁸ <https://www.tweedekamer.nl/kamerstukken/detail?id=2022D41329&did=2022D41329>

²⁹ See 22.

³⁰ <https://www.tweedekamer.nl/kamerstukken/detail?id=2022D41329&did=2022D41329>

³¹ <https://www.navigator.nl/document/id04503d3987c128f12735d8a1ad49f92e/contractuele-samenwerkingsverbanden-in-de-btw-fiscale-monografieen-nr-133-74-het-neutraliteitsbeginsel-in-de-btw>

³² The fiscal principle of neutrality exists to (as much as possible) guarantee neutral competition despite the implementation of taxes, implying that similar amounts of tax pressure should be exerted on similar goods within similar economic activities.

³³ https://www.tweedekamer.nl/kamerstukken/brieven_regering/detail?id=2020Z03704&did=2020D07708

³⁴ https://www.tweedekamer.nl/kamerstukken/brieven_regering/detail?id=2022D29115&did=2022D29115

Challenges also could arise in the hotel, restaurant, and institutional (HRI)-industry. Currently, all food offered by the Dutch HRI industry is taxed at the reduced VAT rate of nine percent. Differentiating between a zero and nine percent VAT rate for each serving would complicate accounting. If, on the other hand, the HRI-industry were exempted from applying a zero percent VAT rate on vegetables and fruit, this could be considered a violation of the fiscal principle of neutrality.

The government also noted in 2017 that imports are especially susceptible to fraud. For example, comingled shipments would need to be subjected to close monitoring by customs authorities. In fact, it is expected a significant increase in customs personnel would be needed to ensure compliance.³⁵

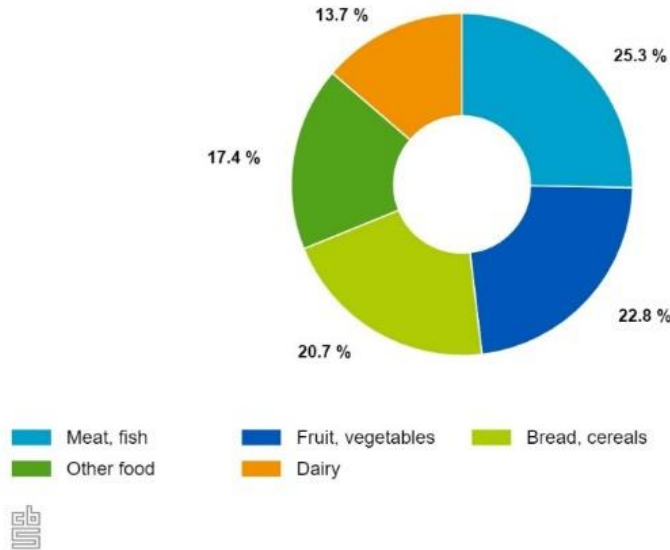
The Effects of a Zero Percent VAT Rate on the Consumption of Vegetables and Fruit

In 2021, Dutch consumers spent 11 percent of their income on food products, totaling €45 billion (\$46.2 billion). Of this, 22.8 percent was spent on vegetables and fruit, according to Statistics Netherlands (known by its Dutch acronym CBS).³⁶

³⁵ <https://www.tweedekamer.nl/kamerstukken/detail?id=2017D33720&did=2017D33720>

³⁶ <https://www.cbs.nl/en-gb/news/2022/28/food-prices-up-by-over-11-percent>

Figure 3. Percent of Money Spent on Foodstuffs, by Product Type
Expenditure on food, by category



Source: <https://www.cbs.nl/en-gb/news/2022/28/food-prices-up-by-over-11-percent>

Some analysts have calculated that a VAT reduction for vegetables and fruit would only result in the average Dutch consumer saving €29 (\$29.75) per year.³⁷ With a price elasticity of -0.5 to -0.6, the resulting increase in the consumption of vegetables and fruit would be a mere 15 grams per day.³⁸

The government has added that reducing the VAT rate to zero percent for vegetables and fruit would cost the National Treasury approximately €1.052 billion (\$1.079 billion) in revenue, according to 2020 estimates.³⁹ Additionally, as retailers are not obliged to pass on a VAT reduction in the price to their customers, the reduction may simply be taken as an opportunity to increase retailer profits. Dutch government research has shown that for some previous VAT reductions (e.g., for labor intensive services), the reduction was not (fully) passed on to customers.⁴⁰

However, according to 2016 government research conducted by the Dutch Interdepartmental Policy Research (known by its Dutch acronym IBO), there is evidence that purchases and consumption of foods can be influenced by financial incentives. The IBO acknowledged, however, that there is only limited evidence on the efficacy of financial incentives on weight and energy intake.^{41/42} The research found one study demonstrated that consumption patterns were positively influenced by positive financial incentives (such as giving discounts on vegetables and fruit).⁴³

³⁷ <https://www.rd.nl/artikel/961738-btw-verlaging-op-groenten-en-fruit-schap-is-symboolpolitiek>

³⁸ <https://www.nieuweoogst.nl/nieuws/2022/01/19/rabobank-consumptie-groente-en-fruit-gaat-niet-omhoog-bij-lagere-btw>

³⁹ <https://www.tweedekamer.nl/downloads/document?id=2020D37430>

⁴⁰ https://www.tweedekamer.nl/kamerstukken/brieven_regering/detail?id=2020D19038&did=2020D19038,

‘Gezondheidsgerelateerde belastingen’, p. 62.

⁴¹ <https://zoek.officielebekendmakingen.nl/blg-784566>, p. 21.

⁴² <https://zoek.officielebekendmakingen.nl/blg-784566>, p. 77.

⁴³ <https://zoek.officielebekendmakingen.nl/blg-784566>, p. 78.

Fiscal policy experts however, noted the following in a World Health Organization meeting in 2015:

“There is strong evidence that subsidies for fresh fruits and vegetables, that reduce prices by 10-30 percent, are effective in increasing fruit and vegetable consumption. Greater effects on the net energy intake and weight may be accomplished by combining subsidies on fruit and vegetables and taxation of targeted foods and beverages [such as foods high in saturated fats, trans fatty acids, free sugars and/or salt]. Vulnerable populations, including low-income consumers, are most price-responsive and, in terms of health, benefit most from changes in the relative prices of foods and beverages.”⁴⁴

Next Steps for a Potential Reduction of the VAT Rate on Vegetables and Fruit

The Dutch State Secretary for Health, Welfare and Sport, Mr. Maarten van Ooijen, as well as the State Secretary for Tax Affairs and the Tax Administration, Mr. Marnix van Rij, presented a timeline for investigating a VAT decrease for vegetables and fruit in July 2022. An external agency will research the possibilities for a zero percent VAT rate for vegetables and fruit, and will expressly consider to what extent a lowering of the VAT rate and, in turn, a reduction in price, is likely to be passed on to consumers.⁴⁵ Conclusions of this research will be presented in January 2023.⁴⁶ If the findings support a reduction in the tax rate, the government aspires to implement a lower VAT rate by 2024, at the earliest.⁴⁷

Pressure on the Government is Increasing Due to Inflation’s Impact on Food Prices

There is increasing political pressure to reduce the VAT on unprocessed vegetables and fruit now, without waiting for the results of the research.⁴⁸ The number of people calling for this is increasing after a continuous stream of media reports on unprecedented food price inflation in the Netherlands in 2022 -- food prices were reported to be 11.2 percent higher in May 2022 (when compared to prices in May 2021), with a nine percent increase for vegetables and fruit.⁴⁹ Food prices were 14.0 percent higher in October 2022 (when compared to October 2021).⁵⁰ These short-term price increases are notable as overall Dutch food prices rose 18 percent over a ten year period (between 2010-2020), with fresh vegetable prices increasing six percent during that period, preserved vegetable prices increasing by 12 percent during that period, and fresh fruit prices increasing by 26 percent during that period.⁵¹

In September 2022, the Party for the Animals (Partij voor de Dieren, known by its Dutch acronym of PvdD) and List Omzigt (known in Dutch as lijst Omzigt), asked the government how Italy, Latvia, and

⁴⁴ <https://apps.who.int/iris/handle/10665/250131>, p. 9 + 24.

⁴⁵ <https://www.tweedekamer.nl/kamerstukken/detail?id=2022D41329&did=2022D41329>

⁴⁶ https://www.tweedekamer.nl/kamerstukken/brieven_regering/detail?id=2022D29115&did=2022D29115

⁴⁷ https://www.tweedekamer.nl/kamerstukken/brieven_regering/detail?id=2022D29115&did=2022D29115

⁴⁸ E.g. in September 2022: <https://www.tweedekamer.nl/kamerstukken/moties/detail?id=2022Z17527&did=2022D37131>; and in April 2022: <https://www.tweedekamer.nl/kamerstukken/moties/detail?id=2022Z07899&did=2022D15967>; and for vegetables and fruit in general in March 2022:

<https://www.tweedekamer.nl/kamerstukken/moties/detail?id=2022D12550&did=2022D12550>.

⁴⁹ <https://www.cbs.nl/en-gb/news/2022/28/food-prices-up-by-over-11-percent>

⁵⁰ <https://www.cbs.nl/nl-nl/nieuws/2022/45/inflatie-14-3-procent-in-oktober>

⁵¹ <https://www.cbs.nl/nl-nl/nieuws/2021/21/prijs-voeding-met-18-procent-gestegen-in-tien-jaar>

Spain have implemented a reduced VAT rate for unprocessed vegetables and fruit.^{52/53} In November 2022, the PvdD filed an amendment to the 2023 Dutch Tax Plan to allow for a VAT reduction to be legally initiated in 2023. However, this amendment was later rejected when voted upon in Parliament.⁵⁴

The Dutch government has emphasized that there is a need for a clear definition for the term “*unprocessed* vegetables and fruit” since “washing, peeling, coating, cutting, ripening or packaging” can be seen as processing (admittedly “from a different {perspective} than processing involving the addition of salt or sugar to a product”), and notes the fiscal principle of neutrality could impede any tax differentiation between a “processed” vegetable and an “unprocessed” one.⁵⁵

Dutch Prime Minister Rutte commented in September, 2022, that, “{t}he urgent advice to us [the Second Chamber] really is: start with this all in 2024, and [then] make sure you do it fully right the first time around, don’t do it just partially right.”⁵⁶ Accordingly, for now, the Dutch government awaits the research expected early next year to determine what a path to reduce the VAT on vegetables and fruit might look like.

Attachments:

No Attachments.

⁵² <https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2022Z18280&did=2022D38818>

⁵³ <https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2022Z18280&did=2022D41332>

⁵⁴ <https://www.tweedekamer.nl/kamerstukken/amendementen/detail?id=2022Z21380&did=2022D46171>

⁵⁵ <https://www.tweedekamer.nl/kamerstukken/detail?id=2022D41329&did=2022D41329>

⁵⁶ https://www.tweedekamer.nl/kamerstukken/plenaire_verslagen/detail/2022-2023/3