

	Thermal input (MW _{th})	Limit value (mg SO ₂ /Nm ³) ^{b/}	Alternative for domestic solid fuels removal efficiency
New combustion plant in refineries (average of all new combustion installations)	> 50 (total refinery capacity)	600	
Existing combustion plant in refineries (average of all existing combustion installations)		1000	

^{a/} In particular, the limit values shall not apply to:

- Plant in which the products of combustion are used for direct heating, drying, or any other treatment of objects or materials, e.g. reheating furnaces, furnaces for heat treatment;
- Post-combustion plant, i.e. any technical apparatus designed to purify the waste gases by combustion that is not operated as an independent combustion plant;
- Facilities for the regeneration of catalytic cracking catalysts;
- Facilities for the conversion of hydrogen sulphide into sulphur;
- Reactors used in the chemical industry;
- Coke battery furnaces;
- Cowpers;
- Waste incinerators; and
- Plant powered by diesel, petrol or gas engines or by combustion turbines, irrespective of the fuel used.

^{b/} The O₂ reference content is 6% for solid fuels and 3% for others.

^{c/} 400 with heavy fuel oil S <0.25%.

^{d/} If an installation reaches 300 mg/Nm³ SO₂, it may be exempted from applying the removal efficiency.