

SCHEDULE

List of processes and activities

17. Where the further refining, conversion or use (otherwise than as a fuel or solvent) of the product of any of the following activities—

- (a) refining mineral oils;
- (b) the loading, unloading, handling or storage of, or the physical, chemical or thermal treatment of—
 - (i) crude shale oil;
 - (ii) where related to another activity described in paragraph (b), any associated gas or condensate; or
 - (iii) emulsified hydrocarbons intended for use as a fuel,

is carried out in the manufacture of a chemical, any such refinement, conversion or use.