

When to use this form

You should use this form to:

- give us details to support your certificate of entitlement to relief from the main rates of Climate Change Levy (CCL)
- work out the total percentage relief to use on the form PP11 'Climate Change Levy supplier certificate'.

By law you need to tell us about any relief claimed.

Before you fill in this form, please read the notes from page 3 onwards.

You will need to fill in a separate form for each supplier and commodity on which you wish to claim relief.

If you need more help or advice, go to www.hmrc.gov.uk or phone the Excise and Customs Helpline on **0300 200 3700**.

About you

1 Full name (use capital letters)

3 Contact details

Phone

Email

2 Position within the business

About your qualifying business

4 Name of your qualifying business

A qualifying business is one which uses energy for a relieved purpose under the Climate Change Levy

6 Site address

5 VAT Registration Number if applicable

Details of relief claimed

7 Which commodity do you want to claim relief on?

Tick one box only

If you want to claim relief on more than one commodity, you must complete a separate form for each

Gas ☐ Electricity ☐

LPG ☐ Solid fuel ☐

10 What is the reason for submitting this form?

Tick one box only

New certificate ☐ Annual review ☐

Change of supplier ☐ Amendment ☐

Five-year deadline ☐

8 Total percentage relief from CCL applicable to taxable commodity identified at question 7

a • %

b % Please refer to
PP11 Climate Change Levy
supplier certificate

11 Which unit of measurement have you used for the commodity given in question 7?

kwh kilowatt hours ☐ thm Therms ☐

gwh gigawatt hours ☐ l litres ☐

kg kilograms ☐ hl hectolitres ☐

mwh megawatt hours ☐ t tonnes ☐

9 Date from which relief applies DD MM YYYY

Taxable commodities on which relief is claimed

- 12 Enter the total quantity of the commodity supplied to the site entered in question 6 in line 'a' and the quantities used for the relieved or exempt purposes in lines '*b' to '*k'

		Quantity
Total quantity of taxable commodity supplied to the site in question 6	a	
Community heating scheme	*b	
Transport	*c	
Commodity producer	*d	
Not used for fuel	*e	
Export or onward supply	*f	
Electricity producers for generating stations with a capacity greater than 2MW	*g	
Supply for CHPs please remember to give your CHPQA scheme reference number in box 13a below	*h	
Mineralogical and/or metallurgical processes	*i	
Reduced rate please remember to give your CCA unique facility number in box 13c below	j	
Total claimable for reduced rate	*k	
Total quantity of relief claimable add together the figures you have entered in the lines marked with an *	l	

Important information

- 13a If you have entered details at question 12h enter your combined heat and power quality assurance (CHPQA) scheme reference number below
(not the Secretary of State's certificate number)

- 13c If you are claiming the reduced rate enter your climate change agreement unique facility number below

- 13b If you have entered a CHPQA reference number above, please tick here if your CHP generating capacity is over 2MW

☐

Signature

Date DD MM YYYY

What to do next

When you have filled in this form you should:

- fill in form PP11 'Climate Change Levy supplier certificate' and send it to your energy supplier (do not send a copy of the PP11 'Climate Change Levy supplier certificate' to us but keep a copy for your records)
- send this form to us at the address below (keep a copy for your records)

HMRC CCL Unit of Expertise
Chillingham House
BP4002
Benton Park View
NEWCASTLE UPON TYNE
NE98 1ZZ

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information go to www.gov.uk/hmrc/your-charter

For HMRC use only

Date of receipt DD MM YYYY

Unique reference number

Notes to help you complete form PP10

Question 8

Total percentage relief from CCL applicable to taxable commodity identified at question 7

Use the boxes in question 12 to work out your relief entitlement. Round the figure entered here to 2 decimal places. When filling in the form PP11 for sending to your supplier round this figure to a whole number.

For an explanation on how to work out this percentage and for working examples read page 4 of these notes.

Question 9

Date from which relief applies

The date in this box cannot be more than 4 years before the date the form is signed.

Question 10

Reason for claim

Annual review

Tick this box if you have carried out your annual review and, as a result, the percentage of supplies eligible for relief has changed. For guidance on completing your annual review go to www.hmrc.gov.uk and enter CCL in the Search facility.

Five-year deadline

Tick this box if you have not, during the last 5 years, given your supplier a new certificate confirming the figure for the percentage of supply eligible for relief from CCL.

Amendment

Tick this box if your reason for changing an existing relief certificate is not due to an annual review.

Question 12

Details of the relief you are claiming

In the table show all reliefs you are claiming by entering the same quantity of fuel that you have ticked at question 7 and the same unit of measurement you have indicated at question 11. Do not include supplies charged at the reduced rate of VAT or domestic or charity non-business qualifying use for CCL in any of the categories listed below.

The different categories of relief shown in the table are explained in the following paragraphs.

Total quantity of taxable commodity supplied to the site (12a)

This is the total quantity of the taxable commodity supplied to the qualifying business at the premises specified at question 6 by the supplier to which this analysis relates. The total should include all supplies received in a given period (usually the previous 12 months). Do not include supplies of electricity from renewable sources and good quality CHP in this figure.

Community heating scheme (12b)

This extends the relief given to supplies used when heat generated at a remote central boiler house is distributed through a neighbourhood using a network of highly insulated underground pipes. Flow and return heating pipes are connected from the main supply network to each flat or building.

Transport (12c)

This relief applies to taxable commodities used to propel, or for use in, a train or other vehicle carrying passengers or goods. It does not apply to vehicles used for entertainment, recreation or amusement purposes.

Commodity producer (12d)

This relief applies to taxable commodities used in the production of:

- other taxable commodities
- hydrocarbon oil, road fuel gas or fuel substitutes
- uranium for the use of electricity generation

Not used for fuel (12e)

This relief applies where the business is not using the taxable commodity for heating or to power machinery.

Export or onward supply (12f)

This relief, which used to be referred to as 'not for burning in the UK' is split into 2 categories.

- Export - this relief applies where the taxable commodity will be used outside the UK.
- Onward supply (resale) - this relief applies where the business is selling solid fuel or liquefied petroleum gas (LPG) to another supplier

Electricity producers (12g)

This relief is for taxable commodities used to generate electricity in a generating station, other than a CHP, making indirect supplies of electricity through a utility.

Or in a generating station, other than a CHP or a standby generator, with a generating capacity above 2MW, making direct supplies or self-supplies electricity.

Supply for CHPs (12h)

This relief applies to supplies of taxable commodities for use in producing outputs from a fully or partly exempt combined heat and power station (CHP) that at the time the supply is made:

- (i) meets the relevant threshold efficiency percentage determined under the CHP quality assurance (CHPQA) standard, or
- (ii) where that threshold is not met, the relief is limited to the relevant fraction of the supply.

To qualify for the CHP relief you need a CHPQA scheme reference number and a valid Secretary of State certificate. Enter the CHPQA scheme reference number in the box provided at question 13a.

Mineralogical and/or metallurgical processes (12i)

This relief is for taxable commodities used in mineralogical and/or metallurgical processes as defined in HMRC guidance.

Reduced rate (12j)

Businesses with climate change agreements can claim this relief. If you are claiming the reduced rate on all supplies of taxable commodities to your site, make sure that your site satisfies the 70/30 rule. If it does not, you will only be able to claim the reduced rate on a proportion of the taxable commodities supplied. Enter the total quantity of qualifying energy used on your site excluding any usage already listed above. To qualify for the reduced rate you must be in a

climate change agreement. Enter your unique facility number in the boxes provided at question 13c.

Total quantity claimable for reduced rate (12k)

Climate change agreements entitle their holders to claim 90% on eligible supplies of electricity and 65% on other eligible supplies.

So the figure entered in question 12k should be 90% of the total given in 12j in the case of electricity, and 65% of the total given in 12j in the case of other taxable commodities.

Total quantity of relief claimable (12l)

This is the total quantity of the taxable commodity on which you are claiming relief.

*Add together the figures in 12b, 12c, 12d, 12e, 12f, 12g, 12h, 12i and 12k and enter the total in 12l.

For more information about these reliefs, the conditions governing their application and details on the calculation of the total allowable relief go to www.hmrc.gov.uk.

Calculating your entitlement

To calculate the percentage of supplies eligible for relief, divide the total claimable quantity (12l) by the total quantity supplied to you (12a) and multiply the answer by 100. Round your answer to 2 decimal places and enter the resulting figure at question 8a.

Review of Climate Change Levy Relief entitlement

You must review the correctness of PP11 supplier certificates no later than the earlier of:

- the 60th day following the anniversary of the date on which the PP11 supplier certificate was delivered to the supplier, or
- the 60th day after the customer has burned (or in the case of electricity consumed) the last of the taxable commodity supplied to which the PP11 supplier certificate relates.

More information on the review of relief entitlement is within Public Notice CCL1/3 'reliefs and special treatments for taxable commodities'.

Example 1

- A business has a total gas supply to site of 100,000 units (12a)
- The business is entitled to claim for 10,000 units under the community heating scheme (12b)
- The business is also claiming for 75,250 units under the reduced rate relief (12j)
- The total claimable reduced rate relief is 65% of 75,250 units which is 48,913 units (12k)
- The total quantity of relief claimable is therefore:
10,000 units (from 12b)
48,913 units (from 12k)
58,913 units (to be entered into 12l).
- The total percentage of supplies eligible for relief is:
 $58,913 (12l) \div 100,000 (12a) \times 100$
= 58.91% (rounded to 2 decimal places)
You should enter this percentage at question 8a
= 59% (rounded to the whole number)
You should enter this percentage at question 8b

Example 2

- A business has a total electricity supply to site of 120,985,053 units (12a)
- The business is entitled to claim for 98,532,047 units under the metallurgical processes relief (12i)
- The business is also claiming for 8,453,006 units under the reduced rate relief (12j)
- The total claimable reduced rate relief is 90% of units which is 7,607,705 units (12k).
- The total quantity of relief claimable:
98,532,047 units (from 12i)
7,607,705 units (from 12k)
106,139,752 units (to be entered into 12l)
- The total percentage of supplies eligible for relief is:
 $106,139,752 (12l) \div 120,985,053 (12a) \times 100$
= 87.73% (rounded to 2 decimal places)
You should enter this percentage at question 8a
= 88% (rounded to the whole number)
You should enter this percentage at question 8b

Example 3

- A business has a total gas supply to site of 98,893,126 units (12a)
- The business is entitled to claim for 47,530 units (QFI) under a supply intended to be used to generate outputs from a CHP (12h)
- The business is also claiming for 93,835,966 units under the reduced rate relief (12j)
- The total claimable reduced rate relief is 65% of 93,835,966 units which is 60,993,378 units (12k)
- The total quantity of relief claimable:
47,530 units (from 12h)
60,993,378 units (from 12k)
61,040,908 units (to be entered into 12l)
- The total percentage of supplies eligible for relief is:
 $61,040,908 (12l) \div 98,893,126 (12a) \times 100$
= 61.72% (rounded to 2 decimal places)
You should enter this percentage at question 8a
= 62% (rounded to the whole number)
You should enter this percentage at question 8b

Example 4

- A business has a total electricity supply to site of 160,530,000 units (12a)
- The business is entitled to claim for 160,530,000 units under the electricity producers (12g), they have a generating capacity above 2MW, making direct supplies or self supplies or indirect supplies of electricity through a utility
- The total percentage of supplies eligible for relief is:
 $160,530,000 (12g) \div 160,530,000 (12a) \times 100$
= 100.00% (rounded to 2 decimal places)
You should enter this percentage at question 8a
= 100% (rounded to the whole number)
You should enter this percentage at question 8b