

Completing PP10 and PP11 forms

5th April 2013

Climate Change Levy (CCL) is charged on electricity, gas, coal and LPG.

If a site is covered by a Climate Change Agreement then it is entitled to claim up to 90% relief from the CCL on electricity, and up to 65% on the other fuels. *

You must claim the discount on the CCL by completing the HM Revenue & Customs forms PP10 and PP11.

PP10 and PP11 forms are valid for five years from the date that they are submitted. They must be resubmitted if you change energy supplier, change the percentage CCL relief being claimed or if five years have lapsed and they become invalid.

This guidance note includes:

- Links to the PP10 and PP11 forms.
- Guidance on how to complete the PP10 and PP11 forms.

Please contact the CCA Help Line if you require further information (0845 600 8122 or enquiry@cclevy.com).

** If a CHP is on site and has been deemed to be a 'good quality' CHP then it can claim more than 65%.*

PP10

<http://www.hmrc.gov.uk/forms/pp10.pdf>

A separate PP10 form must be completed for each energy supply where the CCL discount is being claimed.

The PP10 form can be completed on-line using the website address above. After completing, the form must be printed and sent to HM Revenue & Customs. Do not send the PP10 form to your energy suppliers.

If you are a company with a significant number of sites, a spreadsheet version of PP10 is available. Please contact the CCA Help Line for more information (0845 600 8122 or enquiry@ccl Levy.com).

8a – if the site passes the 70/30 rule then this will be 90.00% for electricity and 65.00% for the rest*. If the site fails to 70/30 rule then please complete the table in 12 overleaf first.

8b – round the value in 8a to two decimal places.

9 – this is the date on your agreement. If you received an underlying agreement at the end of March and assented to it within the deadline then you can enter 1st April 2013 here. The date in this box cannot be more than four years before the date the form is signed.

* If a CHP is on site and has been deemed to be a 'good quality' CHP then it can claim more than 65%.

When to use this form

You should use this form to:

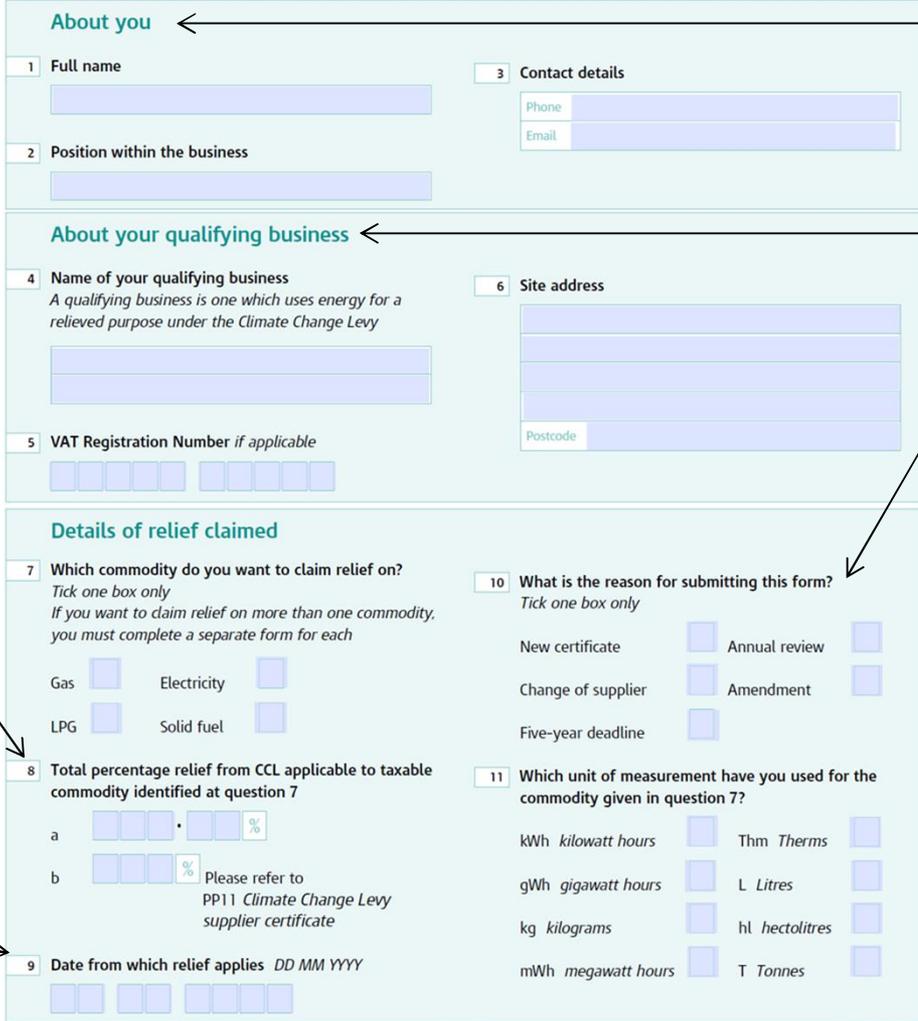
- give us details to support your certificate of entitlement to relief from the main rates of Climate Change Levy (CCL)
- work out the total percentage relief to use on the form PP11 *Climate Change Levy supplier certificate*.

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 hmrc.gov.uk or phone the Excise Helpline on 0845 010 9000.



The screenshot shows the PP10 form with the following sections and fields:

- About you**
 - 1 Full name
 - 2 Position within the business
 - 3 Contact details (Phone, Email)
- About your qualifying business**
 - 4 Name of your qualifying business (with subtext: A qualifying business is one which uses energy for a relieved purpose under the Climate Change Levy)
 - 5 VAT Registration Number if applicable
 - 6 Site address (with Postcode field)
- 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. Options: Gas, Electricity, LPG, Solid fuel)
 - 8 Total percentage relief from CCL applicable to taxable commodity identified at question 7 (a and b)
 - 9 Date from which relief applies (DD MM YYYY)
 - 10 What is the reason for submitting this form? (Tick one box only. Options: New certificate, Annual review, Change of supplier, Amendment, Five-year deadline)
 - 11 Which unit of measurement have you used for the commodity given in question 7? (Options: kWh kilowatt hours, Thm Therms, gWh gigawatt hours, L Litres, kg kilograms, hl hectolitres, mWh megawatt hours, T Tonnes)

1-3: Please enter the contact details of the person responsible for completing these forms

4-6: Please enter the company details of the site that is claiming CCL relief.

10: If you have transferred from an old to a new CCAs and your new CCA is dated 1st April please tick 'Annual Review'.

New Certificate

Please tick this box if this is the first time claiming CCL relief on an energy supply.

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 hmrc.gov.uk and enter CCL in the Search facility.

Five-year deadline

Tick this box if you have not, during the last five 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.

PP10 (cont'd)

<http://www.hmrc.gov.uk/forms/pp10.pdf>

12: Guidance provided below is for a site that has a CCA and is not affected by any other entitlements to relief. If you are entitled to further relief, e.g. you have a CHP, then please read pages 3 and 4 of the PP10 document by following the link on the left.

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 'l'

		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	
Metal recycling process	i	
Total claimable for metal recycling	*j	
Reduced rate please remember to give your CCA unique facility number in box 13c below	k	
Total claimable for reduced rate	*l	
Total quantity of relief claimable add together the figures you have entered in the lines marked with an *	m	

12: Provide all quantities in the units chosen in Question 11.
12a: Total energy supplied to the site during a recent 12 month period.

12k:
If your site passes the 70/30 rule then for electricity this will be 90% of the value given in 12a and for all other fuels will be 65% of the value given in 12a.
If your site fails the 70/30 rule then for electricity this will be 90% of the total electricity included in your CCA and for all other fuels will be 65% of the value of that energy supply included in your CCA.

12l: This will be the same as the value given in 12k.

12m: This will be the same as the value given in 12k.

Important information

13a If you have entered details at question 12h enter your combined heat and power quality assurance (CHPQA) scheme reference number below
Please make sure this is not the current 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

13: In the new CCAs your reference number is configured as follows:

which represents: $\text{---} / \text{F} \text{---}$
refers to the Trade Association / a five number sequence
For any claims relating to the period before 1st April 2013 please use the old Unique Facility Number.

Signature

Date DD MM YYYY

Please enter the date that you have completed the form.

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 hmrc.gov.uk/charter

For HMRC use only

Date of receipt DD MM YYYY

Unique reference number

A copy of the PP10 must be sent to HM Revenue & Customs at the address shown. Please also keep a copy for your records.

Do not send a copy to your energy supplier.

You must also complete a copy of the PP11 form – see overleaf.

