



## When to use this form

You should use this form to:

- give us details to support your certificate of entitlement to relief from Climate Change Levy (CCL)
- work out the total percentage relief to use on the form PP11 *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. Use black ink and capital letters.

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](http://www.hmrc.gov.uk) or phone the Excise Helpline on **0845 010 9000**.

To find out what you can expect from us and what we expect from you go to [www.hmrc.gov.uk/charter](http://www.hmrc.gov.uk/charter) and have a look at *Your Charter*.

## What to do next

When you have filled in this form you should:

- fill in form PP11 and send it to your energy supplier (**do not** send a copy of the PP11 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  
Benton Park View  
NEWCASTLE UPON TYNE  
NE98 1ZZ

## About you

Full name

  

Signature

Position within the business

Date DD MM YYYY

Contact details

Phone

Email

### For HMRC use only

Date of receipt: DD MM YYYY

Unique reference number:

## About your qualifying business

|  |  |
|--|--|
| <b>1 Name of your qualifying business</b><br><i>A qualifying business is one which uses energy for a relieved purpose under the Climate Change Levy</i><br><div></div> | <b>3 Site address</b><br><div></div> <div></div> <div></div> <div></div> <div>Postcode</div> |
| <b>2 VAT Registration number</b> <i>if applicable</i><br><div></div>   |  |

## Details of relief claimed

|   |   |
|---|---|
| <b>4 Which commodity do you want to claim relief on?</b><br><i>Tick one box only</i><br>Gas <input type="checkbox"/> Electricity <input type="checkbox"/><br>LPG <input type="checkbox"/> Solid fuel <input type="checkbox"/> | <b>7 What is the reason for submitting this form?</b><br><i>Tick one box only</i><br>New certificate <input type="checkbox"/> Annual review <input type="checkbox"/><br>Change of supplier <input type="checkbox"/> Five-year deadline <input type="checkbox"/><br>Amendment <input type="checkbox"/>   |
| <b>5 Percentage of supplies eligible for relief from CCL</b><br><div></div> • <div></div> %   | <b>8 Which unit of measurement have you used for the commodity given in question 4?</b><br><i>Tick one box only</i><br>KWh <input type="checkbox"/> MWh <input type="checkbox"/> GWh <input type="checkbox"/> Thm <input type="checkbox"/><br>L <input type="checkbox"/> HL <input type="checkbox"/> Kg <input type="checkbox"/> T <input type="checkbox"/> |
| <b>6 Date from which relief applies</b> DD MM YYYY<br><div></div>   |   |

**9 Enter the total amount of the commodity supplied to the site in box 1 and the amounts used for the relieved or exempt purposes in boxes 2 to 11** *Use the same unit of measurement as stated in question 8 above*

|   |    | Amount |
|---|----|--------|
| Total amount of taxable commodity supplied to the site          | 1  |        |
| Community heating scheme  | 2  |        |
| Transport   | 3  | *      |
| Commodity producer  | 4  | *      |
| Not used for fuel   | 5  | *      |
| Export or onward supply   | 6  | *      |
| Supply for CHPs <i>see note (a) below</i>                       | 7  | *      |
| Metal recycling process   | 8  | *      |
| Total claimable recycling                                       | 9  |        |
| Reduced rate <i>see note (b) below</i>                          | 10 | *      |
| Total claimable for reduced rate                                | 11 |        |
| Total claimable amount <i>(add together all boxes marked *)</i> | 12 | *      |

**(a) Important**, if you have entered details in box 7 of this table, enter your CHP Quality Assurance (CHPQA) scheme reference number (not the current certificate number), below

**(b) Important**, if you are claiming the reduced rate enter your climate change agreement unique facility number below

## Notes to help you complete form PP10

### Question 4

#### Commodity

Identify only one commodity. Fill in a separate form for each supplier or commodity on which you wish to claim relief.

### Question 5

#### Percentage of supplies eligible for relief from CCL

Use the boxes in question 9 to work out your relief entitlement. Round the figure entered here to two 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 a working example see page 4 of these notes.

### Question 6

#### Date from which relief applies

This date must be after 31 October 2007.

### Question 7

#### 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](http://www.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.

### Question 8

#### Unit of measurement

Indicate the unit used to measure supplies of the taxable commodity made to you. This will be one of:

|                      |                  |
|----------------------|------------------|
| KWh - Kilowatt/hours | L - Litres       |
| MWh - Megawatt/hours | HL - Hectolitres |
| GWh - Gigawatt/hours | Kg - Kilograms   |
| Thm - Therms         | T - Tonnes       |

### Question 9

#### Details of the relief you are claiming

In the table show all reliefs you are claiming by entering the amount that relates to each using the same unit of measurement you have ticked at question 8. Do not include supplies charged at the reduced rate of VAT in any of the categories listed below.

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

#### Total amount of taxable commodity supplied to the site (box 1)

This is the total amount of the taxable commodity supplied to the qualifying business at the premises specified at question 3 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 (box 2)

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 (box 3)

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 (box 4)

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 (box 5)

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

#### Export or onward supply (box 6)

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

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

### Supply for CHPs (box 7)

This relief is for supplies of taxable commodities for use in producing outputs from a fully or partly exempt combined heat and power station (CHP). The relief applies in full where, at the time the supply is made, the CHP meets the relevant threshold efficiency percentage determined under the CHP Quality Assurance (CHPQA) Standard. 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 (a).

### Metal recycling process (box 8)

This relief applies to taxable commodities used in metal recycling processes that are in direct competition with an exempt primary process.

### Total claimable recycling (box 9)

Approved metal recycling processes are entitled to eighty per cent relief on their eligible supplies. So the figure you give in box 9 should be eighty per cent of the amount you have given in box 8.

### Reduced rate (box 10)

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 **90/10 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 amount 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 (b).

### Total claimable for reduced rate (box 11)

Climate change agreements entitle their holders to claim sixty-five per cent relief on their eligible supplies, so the figure entered in box 11 should be sixty-five per cent of the amount given in box 10.

### Total claimable amount (box 12)

This is the total amount of the taxable commodity on which you are claiming relief. Add together the figures in boxes 2, 3, 4, 5, 6, 7, 9 and 11 and enter the total in box 12.

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](http://www.hmrc.gov.uk). Enter *CCL* in the *Search* facility.

### Calculating your entitlement

To calculate the percentage of supplies eligible for relief, divide the total claimable amount (box 12) by the total amount supplied to you (box 1) and multiply the answer by 100. Round your answer to two decimal places and enter the resulting figure at **question 5**.

#### Example:

- A business has a total supply to site of 100,000 units (box 1).
- The business is entitled to claim for 10,000 units under the community heating scheme (box 2).
- The business is also claiming for 75,250 units under the reduced rate relief (box 10).
- The total claimable reduced rate relief is 65% of 75,250 units - which is 48,913 units (box 11).
- The total claimable amount is therefore:

|              |                             |
|--------------|-----------------------------|
| 10,000       | (from box 2)                |
| 48,913       | (from box 11)               |
| <hr/>        |                             |
| 58,913 units | (to be entered into box 12) |
- The total percentage of supplies eligible for relief is:
$$58,913 \text{ (box 12)} \div 100,000 \text{ (box 1)} \times 100$$
$$= 58.91\% \text{ (rounded to two decimal places)}$$
You should enter this percentage at question 5.