



**Climate Change Agreement for Data Centres** 

# Note 06: Completing HMRC PP10 and PP11 Forms

#### **Revised August 2020**

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 92% relief from the CCL on Electricity, and up to 83% on the other fuels\* (Natural Gas 83%, LPG 77%, Coal 83%). Relief prior to 1st April 2021 was 92% on Electricity and 81% on Natural Gas and Coal, 77% on LPG.

Once your Underlying Agreement has been activated, in order to claim the discount on the CCL you need to complete 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 have become invalid.

#### This techUK note includes:

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

Please contact the techUK CCA Helpdesk if you require further information (0844 800 1880 or <u>techUK@slrconsulting.com</u>).

\* If a CHP is on site and has been deemed to be a 'good quality' CHP then it can claim more than 81%.





- Gives HMRC details to support your certificate of entitlement to relief from the main rates of Climate Change Levy (CCL)
- Works out the percentage relief to use on the supplier PP11 Forms

PP10 is sent to HMRC only

### <u>PP11 Form</u>:

- Claims relief against the main rates of CCL from the supplier
- Supplier is legally obliged to receive PP11 certificate before providing CCL relief

PP11 is sent to Supplier only

You will need to fill in separate PP10 and PP11 forms for each commodity and supplier against which you wish to claim relief

Complete and preview forms online - then print off, sign & date and post

Keep a copy of all completed forms for your records

### URLs for online forms:

PP10

https://www.gov.uk/government/publications/climate-change-levy-relief-supporting-analysis-pp10

PP11

https://www.gov.uk/government/publications/climate-change-levy-supplier-certificate-pp11





Pages 1 & 2 of the PP10 form are self-explanatory. You need to provide details for the business and individual within the company claiming the relief.

	Levy Relief supporting analysis	
Progress:		< Page 1 – Name, Position, and contact details of the person responsible for claiming the relief
Position within the business Telephone number I Do you have an email address? • Yes		
No Email address Back Next	HM Revenue & Customs C	limate Change Levy Relief supporting analysis
	About your qualifying business Name of your qualifying business A qualifying business is one which uses energy for a Do you have a VAT Registration Number? • Yes No VAT Registration Number	
Page 2 - Details of the business > When you click 'Yes' to VAT number and UK address, additional fields will appear to populate with these details.	Site address Is this address in the UK? Yes No Line 1	
	Line 2 Line 3 (optional) Postcode	

# tech<sup>⊮</sup>

PP10 Form



	e Levy Relief supporting analysis
Progress:	
Details of relief claimed	
Which commodity do you want to claim relief on? If you want to claim relief on more than one commodity, you must complete a s Choose one option.	eparate form for each.
⊖ Electricity	You need to choose one
⊖ LPG	
⊖ Solid fuel	commodity and the unit of
	measurement you are using for
Which unit of measurement have you used?	that commodity. E.g. Electricity,
C Kilowatt hours (kwh)	Kilowatt hours
⊖ Gigawatt hours (gwh)	
○ Kilograms (kg)	
Megawatt hours (mwh)	
○ Therms (thm)	
<ul> <li>Litres (I)</li> <li>Hectolitres (hl)</li> </ul>	
O Tonnes (t)	Enter 1 <sup>st</sup> April 2021 or the date of assent
	· · · · · · · · · · · · · · · · · · ·
	as shown on your CCA Underlying
Date from which relief applies	Agreement (if later)
Date from which relief applies	
Please choose one of the following	New Certificate
Before 1 April 2019	Select this if this is a first time claim for CCL relief on
Between 1 April 2019 and 31 March 2020     Between 1 April 2020 and 24 March 2021	an energy supply.
<ul> <li>Between 1 April 2020 and 31 March 2021</li> <li>On or after 1 April 2021</li> </ul>	Five-year deadline
	Select this if you have not, during the last five years,
What is the reason for submitting this form?	given your supplier a new certificate confirming the
Choose one option. O New certificate	figure for the percentage of supply eligible for relief
Change of supplier	from CCL.
<ul> <li>Five-year deadline</li> </ul>	Annual review
○ Annual review	Select this if you have carried out your annual
○ Amendment	review and, as a result, the percentage of supplies
	eligible for relief has changed.
	Amendment
Back Next	Select this if your reason for changing an
PP10 v1.0	,
	existing relief certificate is not due to an annual
	review (i.e. because of the April 2021 rate rises).







Climate Chang

Box a). Provide figure here for total energy supplied to the site during a recent 12 month period , for the units chosen on Page 3. e.g. If natural gas in kWh was chosen, 1,000,000 kWh was used in recent 12 month period

Progress:

#### Taxable commodities on which relief is claimed (on or after 1 April 2021)

#### Taxable commodities 🛛 🔞

Enter the total quantity of the commodity supplied to the site and the quantities used for the relieved or exempt purposes

		Quantity	
otal quantity of taxable commodity supplied to the site	a	1,000,000	?
Community heating scheme	b		?
ransport	с		?
Commodity producer	d		?
lot used for fuel	e		?
export or onward supply	f		?
Electricity producers for generating stations with a capacity greater than 2MW	g		?
Supply for CHPs lease remember to give your CHPQA scheme reference number below this table	h		?
/ineralogical and/or metallurgial processes	i		2
Reduced rate lease remember to give your CCA unique facility number below this table	j	1,000,000	?
otal claimable for reduced rate	∧ <sup>k</sup>	920,000	?
otal quantity of relief claimable		920,000	?

Box j). Enter the quantity of the commodity that you can claim relief against.

If your site passes the 70/30 rule then this will be 100% of the value given in box a).

If your site fails the 70/30 rule then this will be the value of the fuel shown in box a) that is included in your CCA.

Cells k) & l) will then automatically populate with the quantity claimable for the commodity chosen.





Progress:

#### Taxable commodities on which relief is claimed (on or after 1 April 2021)

#### Taxable commodities (2)

Enter the total quantity of the commodity supplied to the site and the quantities used for the relieved or exempt purposes

		Quantity	
Total quantity of taxable commodity supplied to the site	а		?
Community heating scheme	b		8
Transport	с		?
Commodity producer	d		?
Not used for fuel	е		?
Export or onward supply	f		?
Electricity producers for generating stations with a capacity greater than 2M	IW g		?
Supply for CHPs please remember to give your CHPQA scheme reference number below thi	is table h		8
Mineralogical and/or metallurgial processes	i		?
Reduced rate please remember to give your CCA unique facility number below this table	j		8
Total claimable for reduced rate	k	0	3
Total quantity of relief claimable		0	2
If you have entered details in row 'h' above enter your combined hea scheme reference number below (optional) Not the Secretary of State's certificate number	The section below s doesn't appear unti fields in the above s completed). If it stil appear on the onlin should appear on th print (to paper or po generating capacity ove	il the relevant section are I does not ne form, it ne form you df).	)
⊖ Yes			
○ No			
If you are claiming the reduced rate enter your climate change agreer			al)
	is is the site facility n . DATC/F00	lumber .	





# Pages 5 & 6 are self-explanatory. However, you will notice some changes to the finalised form when you click on 'Preview', as shown in the following slides.

HM Revenue & Customs	Climate Change Levy Relief supporting analysis
Progress:	
Declaration	
I confirm that the inform	nation I have given is correct
Back Next	
HM Revenue & Customs	Climate Change Levy Relief supporting analysis
a Customs	Climate Change Levy Meller supporting analysis
Progress:	
What to do now	
	evy supplier certificate' and send it to your energy supplier (do not send a copy of the PP11
• • • • •	ficate' to us but keep a copy for your records). PP11 supplier certificates no later than the earlier of:
<ul> <li>the 60th day following the annivers</li> </ul>	sary of the date on which the PP11 supplier certificate was delivered to the supplier
<ul> <li>the 60th day after the customer ha supplied to which the PP11 supplied</li> </ul>	as burned (or in the case of electricity consumed) the last of the taxable commodity er certificate relates
	lief entitlement is within Excise Notice CCL1/3 'reliefs and special treatments for taxable
	fields provided on the printed output and send the completed form to us but keep a copy
HM Revenue and Customs	
Excise Processing Teams BX9 1GL	
United Kingdom	
Print this form	
Click the 'Preview' button to create a	a copy for you to print and post. Please ensure that you check your form carefully before
ncluded.	changes afterwards, you must click 'Preview' again to create a new copy with the changes
Back Preview	





#### Preview of finalised form

#### Details of relief claimed

Which commodity do you want to claim relief on?	
<ul> <li>Gas</li> </ul>	Page 3 of form: Two new boxes have
OElectricity	appeared. These contain the % relief
OLPG	claimed as calculated on page 4 of the
OSolid fuel	online form. E.G if natural gas for a site
	that passed the 70/30 rule was entered.
	This is claimable at 83% relief.
Which unit of measurement have you used?	This is claimable at 83% fellel.
Kilowatt hours (kwh)	
OGigawatt hours (gwh)	
OKilograms (kg)	
OMegawatt hours (mwh)	
OTherms (thm)	
OLitres (I)	
OHectolitres (hl)	
OTonnes (t)	
Total percentage relief from CCL applicable to taxable com	
	he figure in the lower box that has been
g	enerated is simply the figure in the upper box
83 % < ro	ounded to a whole number .Sites that have not
p,	assed the 70/30 rule may not present as whole
Date from which relief applies	umbers and will be rounded up or down
	ccordingly. An example of this is shown below
Date from which relief applies	
OBefore 1 April 2019	
OBetween 1 April 2019 and 31 March 2020	
OBetween 1 April 2020 and 31 March 2021	
On or after 1 April 2021	$\checkmark$
What is the reason for submitting th	e relief from CCL applicable to taxable commodity
ONew certificate 76.79 %	
OChange of supplier	
Eive-vear deadline	
OAnnual review 77 %	
Annual review	
•Amendment	







#### Preview of finalised form

Climate change agreement unique facility number	This is the site facility number . e.g. DATC/F00 Complete if blank
<ul> <li>I confirm that the information I have given is correct</li> </ul>	At the end of the finalised form fields have been generated for the printed copy to be signed
Signature	and dated by the person responsible for claiming the relief.
Date DD MM YYYY	Send the signed and dated form to HMRC as below but remember to keep a copy for your records
HMRC Use Only	

#### What to do now

Date of receipt DD MM YYYY

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).

Unique reference number

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
- 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 Excise Notice CCL1/3 'reliefs and special treatments for taxable commodities'.

Please sign and date the form in the fields provided on the printed output and send the completed form to us but keep a copy for your records.

HM Revenue and Customs Excise Processing Teams BX9 1GL United Kingdom

tech	PP11 Form		SLR			
HM Revenue & Customs C Progress: Qualifying business and relief claimed	Climate Change Levy suppl	ier certificate	The PP11 form is fairly self- explanatory however we have included some additional notes below.			
Name of qualifying business	4	Enter the l	ousiness details as you did 10 form			
Address of qualifying business Is this address in the UK?  Yes No Line 1 Line 2 Line 3 (optional) Postcode						
You must complete a separate certificate for each supplier Account reference number	and commodity on which you wish to claim	Enter your on your ut	account number as shown ility bill			
This is the number shown on your energy bill or invoice		claiming re Selecting C enter deta reference Selecting E to enter de	Gas will generate a box to ils of your gas meter point			
This is the number shown on your energy bill or invoice		assent as s	pril 2021 or the date of shown on your CCA g Agreement whichever is			
DD MM YYYY Precentage of supplies eligible for relief from CCL		the PP10 f				
Take this from your completed PP10 Climate Change Levy Relief s	upporting analysis. Use the percentage figure ro		et to specify the supplier for			
Back Next	<u>~</u>					



PP11 Form



HM Revenue & Customs Climate Change Levy	y supplier certificate
Declaration If you don't give complete and accurate information on this certificate you may receive a fi penalty you have the right to appeal. Full name of responsible person within the business	Populate with details of the person responsible for claiming the relief and complete the declaration.
Phone number Phone number I declare that the information I have given on this form is complete and correct Back Next	t.
HM Revenue & Customs Climate Change Levy	v supplier certificate
Progress: What to do now Please sign and date the completed form, then send it to your supplier. Printing this form Click the 'Preview' button to create a copy for you to print and post. Please ensure that you you click 'Preview'. If you make any changes afterwards, you must click 'Preview' again to c included.	check your form carefully before reate a new copy with the changes
Back Preview	





# As before, clicking on 'Preview' will generate a printable form with fields for signature and date to be completed by the person responsible for claiming the relief.

Signature			

Da	te						
DD	ΜN	۱M	~~~				

#### What to do now

Please send the completed form to:

Your supplier

#### Printing this form

Click the 'Preview' button to create a copy for you to print and post. Please ensure that you check your form carefully before you click 'Preview' again to create a new copy with the changes included.

Send one copy of the form to the energy supplier and keep one copy for your records.