



Climate Change Agreement for Data Centres

Note 06: Completing HMRC PP10 and PP11 Forms

Revised April 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 techUK@slrconsulting.com).

* 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

PP11 Form:

- 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



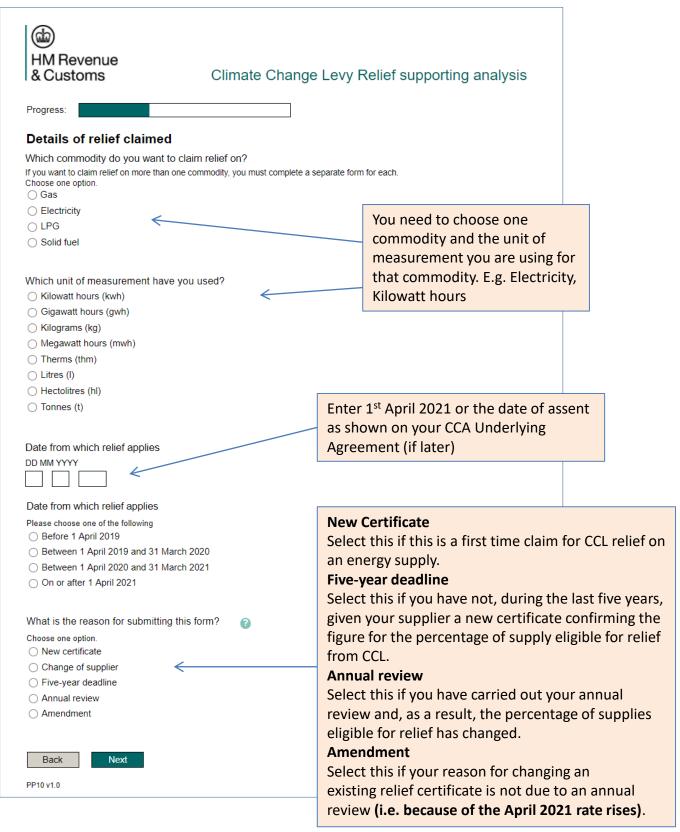


Pages 1 & 2 of the PP10 form are self-explanatory. You need to provide details for the business and individual within the company claiming the relief.

HM Revenue & Climate Change	Levy Relief supporting analysis	
Progress: About you Full name		< 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 limited business is one which uses energy for a limited business is one which uses energy for a limited business is one which uses energy for a limited business is one which uses energy for a limited business is one which uses energy for a limited business is one which uses energy for a limited business is one which uses energy for a limited business is one which uses energy for a limited business is one which uses energy for a limited business.	relieved purpose under the Climate Change Levy
rage 2 - Details of the business > When you click 'Yes' to VAT number nd UK address, additional fields will appear to populate with these etails.	Site address Is this address in the UK? Yes No Line 1	
	Line 2 Line 3 (optional) Postcode	













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	
Total quantity of taxable commodity supplied to the site	а	1,000,000	?
Community heating scheme	b		2
Transport	С		2
Commodity producer	d		3
Not used for fuel	е		3
Export or onward supply	f		2
Electricity producers for generating stations with a capacity greater than 2MW	g		?
Supply for CHPs please remember to give your CHPQA scheme reference number below this table	h		?
Mineralogical and/or metallurgial processes	i		8
Reduced rate please remember to give your CCA unique facility number below this table	j	1,000,000	?
Total claimable for reduced rate	k	920,000	2
Total quantity of relief claimable		920,000	2

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) & I) will then automatically populate with the quantity claimable for the commodity chosen.





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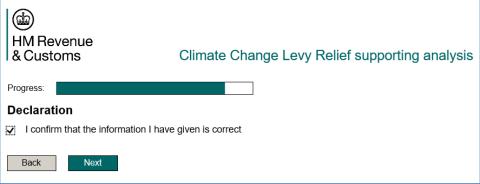
Taxable commodities on which relief is claimed (on or after 1 April 2021)

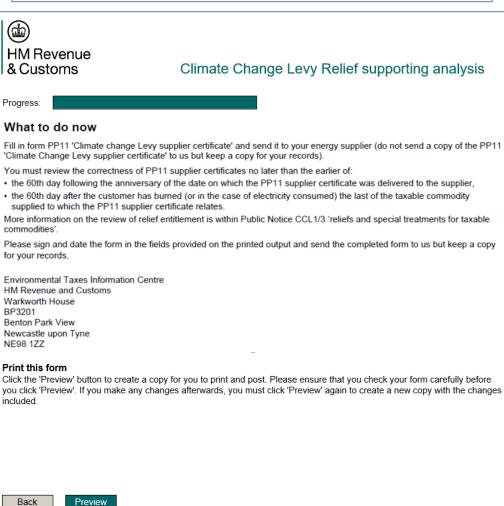
		Quantity	
Total quantity of taxable commodity supplied to the site	а		2
Community heating scheme	b		2
Transport	С		?
Commodity producer	d		?
Not used for fuel	е		?
Export or onward supply			?
Electricity producers for generating stations with a capacity greater than 2MW			?
Supply for CHPs please remember to give your CHPQA scheme reference number below this table	h		2
Mineralogical and/or metallurgial processes	i		?
Reduced rate please remember to give your CCA unique facility number below this table			?
Total claimable for reduced rate		0	2
doesn't a	The section below sometimes doesn't appear until the relevant fields in the above section are completed). If it still does not appear on the online form, it should appear on the form you print (to paper or pdf).		
complete appear of State's certificate number should a			
f you have entered a CHPQA reference number above, is your CHP generating Yes No	capacity ove	er 2MW? (option	al)
f you are claiming the reduced rate enter your climate change agreement unique	e facility num	ber below (option	nal)
This is the si e.g. DATC/F0	-	number .	





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.









Preview of finalised form

Details of relief claimed			
Which commodity do you want to claim relief on?	David 2 of Const. Transaction 1		
●Gas	Page 3 of form: Two new boxes have		
○Electricity	appeared. These contain the % relief		
OLPG	claimed as calculated on page 4 of the		
○Solid fuel	online form. E.G if natural gas for a site		
	that passed the 70/30 rule was entered.		
Which unit of measurement have you used?	This is claimable at 83% relief.		
Kilowatt hours (kwh)			
Gigawatt hours (gwh)			
OKilograms (kg)			
OMegawatt hours (mwh)			
OTherms (thm)			
OLitres (I)			
OHectolitres (hl)			
○Tonnes (t)			
Total percentage relief from CCI applicable to toyable com-	modify.		
Total percentage relief from CCL applicable to taxable com			
	ne figure in the lower box that has been		
00 0/	enerated is simply the figure in the upper box		
i ro	ounded to a whole number .Sites that have not		
Date from which relief applies	assed the 70/30 rule may not present as whole		
	umbers and will be rounded up or down		
01 04 2021 ac	accordingly. 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			
Gen si andi 174 2021	▼		
Total percentage	relief from CCL applicable to taxable commodity		
What is the reason for submitting ti	· · · · · · · · · · · · · · · · · · ·		
ONew certificate 76.79 %			
○Change of supplier			
OFive-year deadline 77 %			
OAnnual review			
 Amendment 			





Preview of finalised form

Climate change agreement unique facility number	This is the	sita fasility number o a
	This is the site facility number . e.g. DATC/F00 Complete if blank	
Destaurtion	DATC/F00_	Complete ii biank
Declaration	ı	
✓ I confirm that the information I have given is correct		At the end of the finalised form,
_ v		fields have been generated for
Circaltura		the printed copy to be signed
Signature		and dated by the person
		responsible for claiming the
		relief.
		Send the signed and dated form
Date		to HMRC as below but
DD MM YYYY		remember to keep a copy for
		your records
	,	
HMRC Use Only		
Date of receipt DD MM YYYY Uni	ique reference n	umber

What to do now

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).

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 Public 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.

Environmental Taxes Information Centre HM Revenue and Customs Warkworth House BP3201 Benton Park View Newcastle upon Tyne NE98 1ZZ



PP11 Form

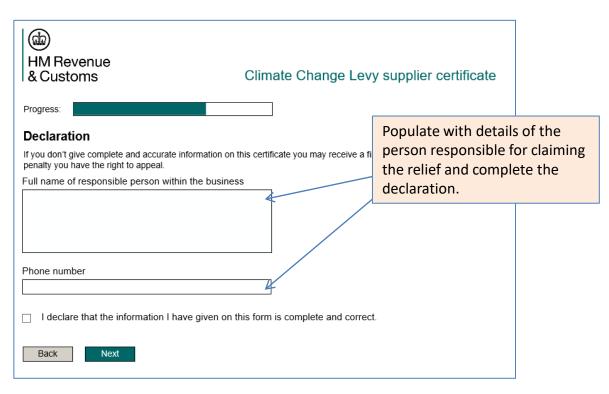


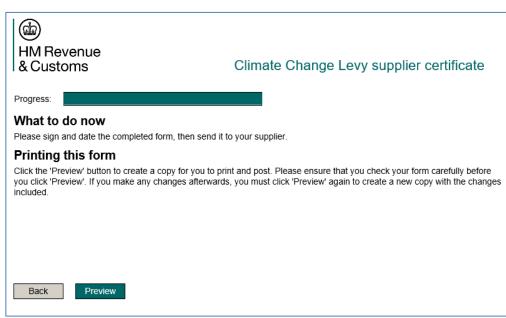
		JLI
HM Revenue & Customs Climate Change Levy supplements:	ier certificate	The PP11 form is fairly self- explanatory however we have included some additional notes below.
Qualifying business and relief claimed		
Name of qualifying business	Enter the h	ousiness details as you did
	for the PP1	•
Address of qualifying business	for the PP	LO TOTTI
Is this address in the UK?		
Tes this address in the OK?		
○ No		
Line 1		
Ellie 1		
Line 2		
Line 3 (optional)		
Postcode		
1 osteode		
You must complete a separate certificate for each supplier and commodity on which you wish to claim	Enter your	account number as shown
	on your ut	
Account reference number	on your at	incy bill
This is the number shown on your energy bill or invoice		
	claiming re	uel for which you are lief. Gas will generate a box to
Identify one commodity on which relief is claimed	_	_
Select one option only		ils of your gas meter point
○ Gas	reference i	number.
● Electricity	Selecting F	lectricity will generate a box
○ LPG	_	, .
○ Solid fuel		etails of your electricity
Electricity meter supply number	meter sup	oly number.
This is the number shown on your energy bill or invoice		
	assent as s	pril 2021 or the date of hown on your CCA 3 Agreement whichever is
Date from which relief is to be applied		
DD MM YYYY		
	Enter the 9	% claimable as calculated on
Percentage of cumplies oligible for relief from COI	the PP10 fo	orm
Percentage of supplies eligible for relief from CCL Take this from your completed PP10 Climate Change Levy Relief supporting analysis. Use the percentage figure rol		
%		
	Don't forge	et to specify the supplier for
Energy supplier's name	this fuel	
	31113 74461	
Back Next		



PP11 Form









PP11 Form



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	
Date DD MM YYYY	
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'. If you make any changes afterwards, you must click 'Preview' again to create a new copy with the change included.	!S

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