

## Climate Change Agreement for techUK

# Note 04: Completing HMRC PP10 and PP11 Forms

Revised April 2022

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### Introduction

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 **86%** on the other fuels\* (Natural Gas 86%, LPG 77%, Coal 86%). Relief prior to 1<sup>st</sup> April 2022 was 92% on Electricity and 83% 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 CCA 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](mailto:techUK@slrconsulting.com)).

*\* If a CHP on site has been deemed to be a 'good quality' CHP then it can claim more than 86%.*

## PP10 Form:

- 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.

## Links 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 & Customs Climate Change Levy Relief supporting analysis

Progress:

**About you**

Full name

Position within the business

Telephone number

Do you have an email address?  
 Yes  
 No

Email address

< Page 1 – Name, Position, and contact details of the person responsible for claiming the relief

 HM Revenue & Customs Climate Change Levy Relief supporting analysis

Progress:

**About your qualifying business**

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

Do you have a VAT Registration Number?  
 Yes  
 No

VAT Registration Number ?

Site address  
Is this address in the UK?  
 Yes  
 No

Line 1

Line 2

Line 3 (optional)

Postcode

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.



HM Revenue & Customs

Climate Change 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 separate form for each.

Choose one option.

- Gas
- Electricity
- LPG
- Solid fuel

You need to choose one commodity and the unit of measurement you are using for that commodity. E.g. Electricity, Kilowatt hours

Which unit of measurement have you used?

- Kilowatt hours (kwh)
- Gigawatt hours (gwh)
- Kilograms (kg)
- Megawatt hours (mwh)
- Therms (thm)
- Litres (l)
- Hectolitres (hl)
- Tonnes (t)

Enter 1<sup>st</sup> April 2022 or the date of assent as shown on your CCA Underlying Agreement (if later)

Date from which relief applies

DD MM YYYY

Select the date option that relates to the period you wish to claim for

Date from which relief applies

Please choose one of the following

- Before 1 April 2019
- Between 1 April 2019 and 31 March 2020
- Between 1 April 2020 and 31 March 2021
- Between 1 April 2021 and 31 March 2022
- On or after 1 April 2022

**New Certificate**  
Select this if this is a first time claim for CCL relief on an energy supply.

**Five-year deadline**  
Select this 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.

**Annual review**  
Select this if you have carried out your annual review and, as a result, the percentage of supplies eligible for relief has changed.

**Amendment**  
Select this if your reason for changing an existing relief certificate is not due to an annual review (i.e. because of the April 2022 rate rises).

What is the reason for submitting this form? ?

Choose one option.

- New certificate
- Change of supplier
- Five-year deadline
- Annual review
- Amendment



HM Revenue & Customs

Climate Change

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 2022)**

**Taxable commodities** ?

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

		Quantity	
<b>Total quantity of taxable commodity supplied to the site</b>	a	1,000,000	?
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 below this table	h		?
Mineralogical and/or metallurgical processes	i		?
Reduced rate please remember to give your CCA unique facility number below this table	j	1,000,000	?
Total claimable for reduced rate	k	860,000	?
<b>Total quantity of relief claimable</b>	<b>l</b>	<b>860,000</b>	<b>?</b>

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 2022)**

**Taxable commodities** ?

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

		Quantity	
<b>Total quantity of taxable commodity supplied to the site</b>	a		<span style="color: green;">?</span>
Community heating scheme	b		<span style="color: green;">?</span>
Transport	c		<span style="color: green;">?</span>
Commodity producer	d		<span style="color: green;">?</span>
Not used for fuel	e		<span style="color: green;">?</span>
Export or onward supply	f		<span style="color: green;">?</span>
Electricity producers for generating stations with a capacity greater than 2MW	g		<span style="color: green;">?</span>
Supply for CHPs please remember to give your CHPQA scheme reference number below this table	h		<span style="color: green;">?</span>
Mineralogical and/or metallurgical processes			
Reduced rate please remember to give your CCA unique facility number below this table			
Total claimable for reduced rate			
Total quantity of relief claimable			

The section below will reveal appropriate fields to complete dependant on how the above section has been completed. If it still does not appear on the online form, it should appear on the form you print (to paper or pdf).

Combined heat and power quality assurance (CHPQA) scheme reference number

Not the Secretary of State's certificate number

Is your CHP generating capacity over 2MW?

- Yes
- No

Climate change agreement unique facility number

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Next

This is the site facility number .  
e.g. DATC/F000\_\_

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 information I have given is correct

Back
Next



**HM Revenue & Customs** Climate Change Levy Relief supporting analysis

Progress:

**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 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

**Print 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 changes included.

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Preview

Preview of finalised form

Details of relief claimed

Which commodity do you want to claim relief on?

- Gas
- Electricity
- LPG
- Solid fuel

Which unit of measurement have you used?

- Kilowatt hours (kwh)
- Gigawatt hours (gwh)
- Kilograms (kg)
- Megawatt hours (mwh)
- Therms (thm)
- Litres (l)
- Hectolitres (hl)
- Tonnes (t)

Page 3 of form: Two new boxes have appeared. These contain the % relief claimed as calculated on page 4 of the online form. I.e., in the previous slides, natural gas for a site that passed the 70/30 rule was entered. This is claimable at 86% relief.

Total percentage relief from CCL applicable to taxable commodity

86 %

86 %

The figure in the lower box that has been generated is simply the figure in the upper box rounded to a whole number. Sites that have not passed the 70/30 rule may not present as whole numbers and will be rounded up or down accordingly. An example of this is shown below

Date from which relief applies

01 04 2022

Date from which relief applies

- Before 1 April 2019
- Between 1 April 2019 and 31 March 2020
- Between 1 April 2020 and 31 March 2021
- Between 1 April 2021 and 31 March 2022
- On or after 1 April 2022

What is the reason for submitting this form?

- New certificate
- Change of supplier
- Five-year deadline
- Annual review
- Amendment

Total percentage relief from CCL applicable to taxable commodity

76.79 %

77 %

**Preview of finalised form**

Climate change agreement unique facility number

This is the site facility number . e.g. DATC/F00\_ \_ \_ Complete if blank

**Declaration**

I confirm that the information I have given is correct

Signature

Date

DD MM YYYY

At the end of the finalised form, fields have been generated for the printed copy to be signed and dated by the person responsible for claiming the relief. Send the signed and dated form to HMRC as below but remember to keep a copy for your records

**HMRC Use Only**

Date of receipt DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/>	Unique reference number <input type="text"/>
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**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 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

 HM Revenue & Customs

Climate Change Levy supplier certificate

Progress:

**Qualifying business and relief claimed**

Name of qualifying business

**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 and commodity on which you wish to claim

Account reference number  
This is the number shown on your energy bill or invoice

Identify one commodity on which relief is claimed  
Select one option only

Gas  
 Electricity  
 LPG  
 Solid fuel

Electricity meter supply number  
This is the number shown on your energy bill or invoice

Date from which relief is to be applied  
DD MM YYYY

Percentage of supplies eligible for relief from CCL  
Take this from your completed PP10 Climate Change Levy Relief supporting analysis. Use the percentage figure rounded to a whole number.  
 %

Energy supplier's name

PP11 v2.2

The PP11 form is fairly self-explanatory however we have included some additional notes below.

Enter the business details as you did for the PP10 form

Enter your account number as shown on your utility bill

Enter the fuel for which you are claiming relief. Selecting Gas will generate a box to enter details of your gas meter point reference number. Selecting Electricity will generate a box to enter details of your electricity meter supply number.

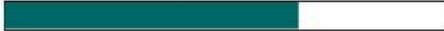
Enter 1<sup>st</sup> April 2022 or the date of assent as shown on your CCA Underlying Agreement whichever is later

Enter the % claimable as calculated on the PP10 form

Don't forget to specify the supplier for this fuel

 HM Revenue & Customs

Climate Change Levy supplier certificate

Progress: 

**Declaration**

If you don't give complete and accurate information on this certificate you may receive a fine and a penalty you have the right to appeal.

Full name of responsible person within the business

Phone number

I declare that the information I have given on this form is complete and correct.

Populate with details of the person responsible for claiming the relief and complete the declaration.

 HM Revenue & Customs

Climate Change Levy 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 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 changes included.

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

<input type="text"/>							
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**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 changes included.

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

***For further information please contact SLR’s techUK CCA helpdesk:***

+44 (0)844 800 1880

[techUK@slrconsulting.com](mailto:techUK@slrconsulting.com)

or visit [www.techuk.org/developing-markets/data-centres.html](http://www.techuk.org/developing-markets/data-centres.html)

The full suite of techUK CCA Guidance Notes are listed below and can be accessed via contacting the helpdesk or visiting the website.

Guidance Note	Title
1	What is a CCA
2	Transferring Ownership of a CCA
3	techUK CCA Administration Charges
4	Completing HMRC PP10 and PP11 Forms
5	Timetable of techUK CCA Activities
6	Obligations under your CCA including audits
7	Reporting data at each Target Period
8	How CCAs interact with other schemes
9	Glossary and Abbreviations
10	What happens if...
11	Submetering and base year
12	Measuring Generator Fuel
13	State Aid Transparency reporting
14	Penalties for non compliance
15	Application Documentation
16	Datacentre CCA eligibility