

Climate Change Agreement for BMPA

Note 04: Completing HMRC PP10 and PP11 Forms

Dec 2015

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 90% relief from the CCL on electricity, and up to 65% on the other fuels*.

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 BMPA note includes:

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

Please contact the BMPA CCA Helpdesk if you require further information (0844 800 1880 or bmpa@slrconsulting.com).

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

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 to 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

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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

Site address

Is this address in the UK?

- ☐ Yes
☐ No

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

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.

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 the date of assent as shown on your CCA Underlying Agreement

Date from which relief applies

The date in this box cannot be more than 4 years before the date the form is signed.

DD MM YYYY

What is the reason for submitting this form?



Choose one option.

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

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.

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Guidance provided on the next slide 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 refer to HMRC Excise notices CCL1/2 and CCL1/3 on the GOV.UK website

Progress:

Taxable commodities on which relief is claimed

Taxable commodities ?

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

Instructions on completing this section can be found on the following slide

		Quantity	
Total quantity of taxable commodity supplied to the site	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 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		?
Total claimable for reduced rate	k	0	?
Total quantity of relief claimable	l	0	?

If you have entered details in row 'h' above enter your combined heat and power quality assurance (CHPQA) scheme reference number below (optional)
Not the Secretary of State's certificate number

If you have entered a CHPQA reference number above, is your CHP generating capacity over 2MW? (optional)

- ☐ Yes
☐ No

This is the site facility number .
e.g. BMPA/F000__

If you are claiming the reduced rate enter your climate change agreement unique facility number below (optional)

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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. Electricity in kWh was chosen, 1,000,000 kWh was used in recent 12 month period

Taxable commodities on which relief is claimed

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	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	900,000	?
Total quantity of relief claimable	l	900,000	?

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.

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.

Progress: 

Declaration

☐ I confirm that the information I have given is correct

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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 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.

HMRC CCL Unit of Expertise
Chillingham House
BP4002
Benton Park View
NEWCASTLE UPON TYNE
NE98 1ZZ

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.

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Preview

Preview of finalised form

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

Total percentage relief from CCL applicable to taxable commodity

90 %

90 %

Date from which relief applies

01 02 2015

What is the reason for submitting this form?

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

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, electricity for a site that passed the 70/30 rule was entered. This is claimable at 90% relief.

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

Total percentage relief from CCL applicable to taxable commodity

76.79 %

77 %

Preview of finalised form

Declaration

☒ I confirm that the information I have given is correct

Signature

Date

DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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 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.

HMRC CCL Unit of Expertise
Chillingham House
BP4002
Benton Park View
NEWCASTLE UPON TYNE
NE98 1ZZ

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



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

Enter the business details as you did for the PP10 form

You must complete a separate certificate for each supplier and commodity on which you wish to claim relief.

Account reference number

This is the number shown on your energy bill or invoice

Enter your account number as shown on your utility bill

Identify one commodity on which relief is claimed

Select one option only

- ☐ Gas
☐ Electricity
☐ LPG
☐ Solid fuel

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.

Date from which relief is to be applied

DD MM YYYY

Enter the date of assent as shown on your CCA Underlying Agreement

Percentage of supplies eligible for relief from CCL

Take this from box 8b on your PP10 Climate Change Levy Relief supporting analysis

 %

Enter the % claimable as calculated on the PP10 form

Energy supplier's name

Don't forget to specify the supplier for this fuel

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Progress: 

Declaration

If you don't give complete and accurate information on this certificate you may receive a financial penalty. If HMRC impose a 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

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

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Page 3

Progress: 

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.

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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

Date

DD MM YYYY

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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 BMPA CCA helpdesk:

+44 (0)844 800 1880

bmpa@slrconsulting.com

or visit www.slrconsulting.com/bmpa

The full suite of BMPA 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	Applying for a CCA
3	BMPA CCA Administration Charges
4	Completing HMRC PP10 and PP11 Forms
5	Timetable of BMPA 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	NOVEM targets