



Name of qualifying premises												
Address of qualifying premises (inc. full postcode)												
	Postcode											
VAT Registration number												
Supplier Name												
Supplier VAT Registration number												
Account Number												
Electricity Meter Supply Number	S											If you have more than one electricity meter , please indicate how many in the box on the right.
Gas Meter Point Reference Number											If you have more than one gas meter , please indicate how many in the box on the right	

Sample Period From

D	D
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M	M
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Y	Y	Y	Y
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 To

D	D
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M	M
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Y	Y	Y	Y
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Supplier Name

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Please state Commodity on which relief is claimed:

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Please show the unit of measurement for this period

Therms		KWh		Kgs		Other	
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Box 1 Total units (excluding domestic use, other than community heating schemes and renewables)

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Exclusions

Box 2 Community heating schemes

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Exemptions

Box 3	Transport	
Box 4	Used by CCL commodity producer	
Box 5	Supply not used as fuel	
Box 6	Supply for qualifying CHPs	
Box 7	Supplies not for burning in the UK	
Box 8	Supply for use in approved recycling processes	
Box 9	Total exempt supplies	

Double taxation relief

Box 10 Double taxable relief

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Half rate (horticultural scheme)

Box 11 Eligible for half rate

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Box 12 Total claimable for half rate (50% of box 11)

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Reduced rate (Climate Change Agreement)

Box 13 Eligible for reduced rate

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Box 14 Total claimable for reduced rate (80% of box 13)

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Summary

Box 15 Total units claimable (total of boxes 2, 9, 10, 12)

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Box 16 Percentage relief (box 15/ box 1 x 100)

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Box 17 Adjustments

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Box 18 Total Percentage relief (box 16 + box 17)

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Date

D	D
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M	M
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Y	Y	Y	Y
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Contact Name (BLOCK LETTERS)

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Telephone Number

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Data Protection Act 1998

HM Revenue & Customs collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax, climate change levy), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

Send a copy of this form to: HM Revenue & Customs, CCL Unit of Expertise, Dobson House, Regent Centre, Gosforth, Newcastle upon Tyne NE3 3PF

Please note that you need to complete separate certificates PP10 and PP11 for **each** supplier account and commodity on which you wish to claim relief from CCL

This brings together the detailed calculations of energy use into one summary document. It records the measured and estimated use of energy expressed in its chargeable units in each separate area relating to each account with the supplier where a relief from the levy is available. For gas and electricity the units are kilowatt-hours (kWh); and, for Liquid Hydrocarbon or Liquid Petroleum Gas and Solid Fuel; kilograms (kg). The energy used in specific reliefs is combined to arrive at one whole number total percentage relief that the energy supplier will apply to bills. The summary produces a single whole number between 1 and 100 that will be the total percentage relief calculated. This is the figure which should then appear on the supplier certificate (PP11).

Box name or number	Title and explanatory notes
Name	Enter the full name of your qualifying premises
Customer identifiers	<p>These will be on your current energy bills, and identify the account to which the percentage relief will be applied. Enter the appropriate numbers in the boxes</p> <ul style="list-style-type: none"> • In the case of solid fuel or Liquid Hydrocarbon or Petroleum Gas this is likely to be an account reference number. • For electricity it is an electricity supply number. • For gas it is the customer account number and/or the meter point number.
Commodity on which relief is being claimed	<p>One of the following:</p> <ul style="list-style-type: none"> • electricity; • natural gas; • Liquid Hydrocarbon or Liquid Petroleum Gas; or • solid fuel.
Sample period	<p>The calculation of the total percentage relief must be based on consumption in a sample period. When completing the first supplier certificate this period must be one that is representative of the normal consuming pattern taking into account any fluctuations in consumption because of, say, seasonal variations. Subsequent supplier certificates must take account of consumption over the previous 12 months or the period since the previous supplier certificate took effect and the current date. Where a customer is aware that consumption in the next period will be affected by a change in the business the impact should be built into the estimate. An audit trail of that decision must be retained as part of the supporting documentation.</p>
Box 1	<p>Total units (excluding domestic use, other than community heating schemes, and renewables)</p> <p>This is the total number of units supplied within one of:</p> <ul style="list-style-type: none"> • the sample period in case of a first supplier certificate; • the previous period covered by an existing supplier certificate; • the forward forecast of consumption. <p>Do not include supplies for domestic use (ie those currently charged at the reduced 5% rate of VAT) or supplied from renewable sources. Domestic use will already have been certificated with the suppliers. Energy from renewable sources is exempted only when supplied as part of a renewable source contract. Please note that you do not have to send a supplier certificate to your supplier for renewable energy requirements. It is the number of units in that contract that must be used in this calculation. Where the contract is expressed as a proportion of the total supply, use that proportion as the reducing factor. A renewable contract may be specific or non-specific as to how the green units will be used in the business. This will affect the calculation of total units in Box 1.</p>
Box 2	<p>Community heating schemes</p> <p>The CCL exclusion extends the relief given to domestic use in the specific case where the energy supplied to one party is used to create heat by, for instance, a common boiler heating a block of flats. Whether the supplier will charge CCL here will depend to a large extent on whether an extant VAT certificate covers the community heating scheme. Where it does the supply is likely to be excluded already. Where not, because the customer has chosen not to take advantage of the reduced VAT rate scheme, CCL will be charged on bills unless the customer includes the units consumed in this box.</p>

<p>Box 3</p>	<p>Transport</p> <p>The taxable commodities supplied for use in any of the following categories are exempt from CCL and the number of units used for these purposes should be entered in Box 3:</p> <ul style="list-style-type: none"> • in order to propel a train; • in order to propel a non-railway vehicle transporting passengers; • in a railway vehicle or non-railway vehicle transporting passengers; • in a railway vehicle transporting goods; or • in a ship during a journey which at any time is outside territorial waters <p>"Railway vehicle" and "train" have the meanings given by Section 83 of the railways act 1993. "non-railway vehicle" means any vehicle (other than a railway vehicle), or a ship that is designed or adapted to carry not less than 12 passengers.</p> <p>This relief does not apply to the transportation of passengers to, from or within a place of entertainment, recreation or amusement, or a place of cultural, scientific, historical, or similar interest that is a place to which rights of admission or use of facilities are supplied by the person or a connected person to whom the taxable commodity is supplied. Neither does it apply to fuels that have already borne hydrocarbon oil duty because they are not liable to CCL.</p> <p>Energy may count only once for any relief from the levy. If renewable energy is spread evenly across all usage or allocated specifically to an activity that qualifies for another relief, these green units must be deducted before entering the exempt units into the relevant boxes.</p>
<p>Box 4</p>	<p>Used by CCL commodity producer</p> <p>The exemption covers:</p> <ul style="list-style-type: none"> • the production of taxable commodities; • the production of hydrocarbon oil or road fuel gas; • the production of fuel substitutes defined by the Hydrocarbon Oils Duties Act 1979; and • the production of uranium for use in electricity generation. <p>Energy may count only once for any relief from the levy. If renewable energy is spread evenly across all usage or allocated specifically to an activity that qualifies for another relief, these green units must be deducted before entering the exempt units into the relevant boxes.</p>
<p>Box 5</p>	<p>Supply not used as fuel</p> <p>A supply of a taxable commodity is exempt from the levy if the person to whom the supply is made intends to use the commodity otherwise than for heating fuel or motive power. An example of such eligible use is coal as a raw material to make carbon filters. This exemption also covers the use of energy in certain dual use and electrolytic processes (listed in Part 12 to the Notice).</p>
<p>Box 6</p>	<p>Supply for qualifying CHPs</p> <p>To qualify for Good Quality CHP a Scheme will require a certificate from the CHPQA programme administered by DEFRA. The CHPQA certificate will state the Qualifying Fuel Input for this scheme. This may include several different fuel supply contracts. In box 6 enter the portion of the Qualifying Fuel Input that is to be supplied by this supplier. The output from the CHP is outside the scope of CCL. If this output is used in any other exempt activity or in an activity covered by a climate change agreement or benefits from the 50% horticultural discount it has to be disregarded in the calculation of the relief due for that other activity to avoid double-counting.</p>
<p>Box 7</p>	<p>Supplies not for burning in the UK</p> <p>This exemption covers two distinct situations:</p> <ul style="list-style-type: none"> • Supplies of taxable commodities are exempt from the levy if the person to whom the supply is made has notified the supplier, before the supply is made, that they intend permanently either to: <ul style="list-style-type: none"> - export the commodity from the UK to a destination outside the EU; or - despatch the commodity to another EU Member State. • Supplies of taxable commodities to customers whose sole intention is to sell solid fuels and LPG onto another person, rather than burning the commodities themselves. Examples are hardware stores selling LPG, or garages selling bags of coal. In respect of solid fuels, the customer must notify their suppliers, before any supply has been made, that there is an intention to make onward supplies. <p>Customers may treat an entry in this box as the prior notification.</p> <p>Energy may count only once for any relief from the levy. If renewable energy is spread evenly across all usage or allocated specifically to an activity that qualifies for another relief, these green units must be deducted before entering the exempt units into the relevant boxes</p>

Box 8	<p>Supply for use in approved recycling processes</p> <p>The concession will apply only to taxable commodities used in approved recycling processes. These approved processes will be published in a later amendment. In order to qualify for the exemption, such processes must directly compete with an exempt primary process under paragraph 18 of Schedule 6 to the Finance Act 2000 and the Climate Change Levy (Use as Fuel) Regulations 2001. Consequently, they must not be used as a fuel, or treated as not so used, (including dual uses). In addition to the above, all of the following criteria must also be met for taxable commodities to be eligible for the exemption:</p> <p>The recycling process in which they are used must be less energy intensive than the primary process; The recycling process must be liable to a higher CCL charge per tonne of output than the primary process; and The objective of the recycling process must be to produce the same output as the primary process. If you believe that you operate a process which meets this criteria, you will need to complete the application form in Appendix B of Technical Brief 16. This can be obtained from our National Advice Centre 0845 010 9000, or from our website at www.hmce.gov.uk. Once completed, please send it to the address as shown in paragraph 7 on the form.</p> <p>Please note that you can only claim the exemption when you have received notification that your application has been approved.</p>
Box 9	<p>Total exempt supplies</p> <p>This is the total of boxes 3 to 8</p>
Box 10	<p>Double taxation relief</p> <p>Customs may make regulations to avoid, counteract or mitigate double charges to levy. These may arise where a taxable commodity that has borne the levy correctly is used to produce another taxable commodity. Customers who think they are in this situation should contact Customs for advice.</p>
Box 11	<p>Eligible for half rate (horticultural scheme)</p> <p>Horticultural producers can gain a reduction of 50% of the CCL on energy used in the production of fruit, mushrooms, most vegetables, flowers, and pot plants for sale. The exemption covers heating, lighting, and the sterilisation of the growing medium. Enter total units used in these activities.</p> <p>Energy may count only once for any relief from the levy. If renewable energy is spread evenly across all usage or allocated specifically to an activity that qualifies for another relief, these green units must be deducted before entering the exempt units into the relevant boxes.</p>
Box 12	<p>Total claimable for half rate</p> <p>Enter 50% of the Box 10 units, rounded up (ie 999.50 rounds to 1,000).</p>
Box 13	<p>Eligible for reduced rate (Climate Change Agreements)</p> <p>The qualifying units for the facility or facilities served by the account to which this supplier certificate applies should be inserted in this box.</p> <p>Energy may count only once for any relief from the levy. If renewable energy is spread evenly across all usage or allocated specifically to an activity that qualifies for another relief, these green units must be deducted before entering the exempt units into the relevant boxes.</p>
Box 14	<p>Total claimable for reduced rate</p> <p>Enter 80% of the Box 13 units, rounded up to the nearest whole unit (ie 80% of 1234 = 987.20 rounded to 988).</p>
Box 15	<p>Total units claimable</p> <p>Add the figures from boxes 2, 9, 10, 12 and 14.</p>
Box 16	<p>Percentage relief</p> <p>This is Box 15 as a percentage of Box 1. Calculate, and enter, the percentage to two decimal places. The total percentage relief will be rounded up to a whole number in Box 18 before transfer to the PP11.</p>
Box 17	<p>Adjustments</p> <p>At the end of each review period, but at least annually, customers must calculate their actual consumption on a P11 (supporting analysis). Where this is different from the forecast there must be an adjustment to the forecast total percentage relief for the coming period. It may require a new supplier certificate. For example,</p> <p>total percentage relief in period 1 = 35.70% (certificated as 36%) based on a forecast; period end review calculates consumption eligible for relief as 39.30%; difference of 3.60 (39.30 - 35.70); add 3.60 to 39.30 = 42.90 (rounds up to 43%) as the total percentage relief in next period. the difference (3.60 in the example) in this box.</p>
Box 18	<p>Total percentage relief</p> <p>The total percentage relief after adjustment should be entered in this box. In the example in Box 17 this would be 42.90%, rounded up and entered as 43%. Where there is no adjustment (because this is the first supplier certificate or there is no change) the figure calculated for Box 16 should be rounded up and entered in Box 18. The figure in this box must be in the range 0% to 100%. The figure in Box 18 should be transferred to the PP11.</p>