

HMRC introduced new forms in April 2011 which scheme members must complete in order to receive CCL discount from 1st April 2011 onwards. This document gives some guidance on completing these forms, and includes a completed sample of both. Suppliers only apply your discount when they have a current PP11 from you, so it is important to complete these forms when changing suppliers too. If you need further help, please contact the NFU Energy CCL Team on 024 7669 6512.

### Which supplies?

You need to complete forms for each site (in CCL terms this is called a facility) you operate in the scheme. For each site you need to complete a PP10 for each commodity for which CCL discount applies; mains gas, electricity, LPG and solid fuel. These PP10 forms should be sent to HMRC.

For every PP10 you complete, you should then complete a corresponding PP11 which you then send to the supplier of that commodity (fuel). In the unusual situation where you have more than one supplier for the same fuel to the same site: complete a PP11 for each supplier.

### The periods covered

The forms have to be renewed whenever the discount rate changes, or if a period of five years has elapsed since the last submission. Because the discount changed from 80% to 65% on 1st April 2011 new forms will have to be submitted after that date.

- Before 1st April 2011 - You only need to complete forms for this period if you have not been receiving discount for CCL on bills before 1st April 2011. Once you've sent the forms, contact your supplier to claim back any missing discount.
- From 1st April 2011 - All scheme members need to complete a new set for this period.

Although it's not strictly necessary, it is good practice, and it is our recommendation, that you complete a new set of forms every year, during April, and then again whenever you change supplier.

## Guide to Completing the PP10 & PP11 Forms (2011 versions)

## **Gather the information**

The PP10 form must include an estimate of a typical 12 months' energy use. (What you enter here does not affect the amount of discount you receive – it is simply data that HMRC gather in order to inform things such as forecasting and compliance). Use any convenient 12 months' usage ending in the last year or two, regardless of the period the forms will apply to. You might find the most recent CCL return records are a convenient source of information. Also have to hand the bills from the suppliers. These contain useful reference numbers and addresses which you will need for the PP11 forms.

## **The 90/10 Rule**

Members should review annually whether at least 90% of the total energy covered by the CCL scheme, for which PP10 and PP11 forms are being submitted, is being used for the processes permitted under the scheme. Provided this is the case then all the energy used at the facility is eligible for discount. It is worth doing this check just prior to completing the PP10 and PP11. Please contact the CCL Team of NFU Energy if you need further advice on this, or if you now find that the eligible use is less than 90%.

## **Before you write on the forms**

Keep the supplied forms blank and make copies to fill in as required.

**NFU Energy  
CCL Team**

**024 7669 6512**

**[nfu-energy@fecservices.co.uk](mailto:nfu-energy@fecservices.co.uk)**

# Completing the Supporting Analysis (PP10)

Complete this form first

## Q1: Name of qualifying business

If two legal entities are involved, enter the entity the CCA is registered with and the entity contracted with the energy supplier.

## Q2: Address of qualifying premises

The address of the qualifying premises would usually match the CCL facility address. You should complete one set of forms for each address.

## Q3: Qualifying business VAT registration number

A relevant VAT registration number belonging to a business identified in Q1.

## Q4: Identify one commodity

Fill in one form for each commodity (fuel) you use at the address.

**Business and relief details**

1 Name of qualifying business  
ACME FARMS LTD

2 Address of qualifying premises  
HOME FARM  
AMBRIDGE  
BORCHESTER  
Postcode XY23 4AB

3 Qualifying business VAT Registration Number *if applicable*  
1 2 3 4 5 6 7 8 9

4 Identify one commodity from this list on which relief is to be claimed. *Tick one box only*  
Gas  Electricity   
LPG  Solid fuel

5 Percentage of supplies eligible for relief from CCL  
65.00%

6 Date from which relief is to be applied DD MM YYYY  
01 04 2011

7 What is the reason for submitting this form  
*Tick one box only*  
New certificate  Annual review

9 Enter the quantity of commodity supplied to you and same units as stated in question 8

Total quantity of taxable commodity supplied to you

Community heating scheme	2
Transport	3
Commodity producer	4
Not used for fuel	5
Approved recycling process	6
Export/onward supply	7
Supply for CHPs (see a below)	8
Reduce rate (see b below)	9 100000
Total claimable reduced rate	10 65000
Total claimable quantity	

(a) Important: If you have ticked 'Supply for CHPs, enter your CHPQA scheme unique reference number (not the current certificate number), below

□ □ □ □

**Contact details**

Full name of person completing this form  
JENNIFER MARY ALDRIDGE  
Signature

**Business and relief details**

1 Name of qualifying business  
ACME FARMS LTD

2 Address of qualifying premises  
HOME FARM  
AMBRIDGE  
BORCHESTER  
Postcode XY23 4AB

3 Qualifying business VAT Registration Number *if applicable*  
1 2 3 4 5 6 7 8 9

4 Identify one commodity from this list on which relief is to be claimed. *Tick one box only*  
Gas  Electricity   
LPG  Solid fuel

# PP10

**Business and relief details**

1 Name of qualifying business  
ACME FARMS LTD

2 Address of qualifying premises  
HOME FARM  
AMBRIDGE  
BORCHESTER  
Postcode XY23 4AB

3 Qualifying business VAT Registration Number *if applicable*  
1 2 3 4 5 6 7 8 9

4 Identify one commodity from this list on which relief is to be claimed. *Tick one box only*  
Gas  Electricity   
LPG  Solid fuel

5 Percentage of supplies eligible for relief from CCL  
6 5 . 0 0 %

6 Date from which relief is to be applied DD MM YYYY  
0 1 0 4 2 0 1 1

7 What is the reason for submitting this form  
*Tick one box only*  
New certificate  Annual review   
Change of supplier  5 year deadline   
Amendment

8 Indicate which unit of measurement you use for the commodity given in question 4.  
*Tick one box only*  
KWh  MWh  GWh  Thm   
L  HL  Kg  T

9 Enter the quantity of commodity supplied to you and the amount put to use in the same units as stated in question 8

Total quantity of taxable commodity supplied to you  
Community heating scheme 2  
Transport 3  
Commodity producer 4  
Not used for fuel 5  
Approved recycling process 6  
Export/onward supply 7  
Supply for CHPs (see a below) 8  
Reduced rate (see b below) 9 100000  
Total claimable reduced rate 10 65000  
Total claimable quantity

(a) Important: If you have ticked 'Supply for CHPs', enter your CHPQA scheme unique reference number (not the current certificate number), below  
N F L

(b) Important: If you are completing this form for a CHP, enter the climate change reference number (N F L) below  
Date 2  
Postcode CC  
Company name  
Phone  
Email

Contact details  
Full name of person completing this form  
JENNIFER MARY ALDRIDGE  
Signature

## Q5: Percentage of supplies eligible for relief

Wait until you have filled in Q9 before completing this. From Q9, multiply the figure from Box 11 by 100 and divide the result by the figure from Box 1. Apart from those few who fall outside the 90/10 Rule (see above), the result is now going to be 65% (or 80% when dealing with a period before 1st April 2011).

## Q6: Date from which relief is applied

The date must tie up closely with the percentage discount claimed. See The Periods Covered above and then fill in:

- The date your CCA started if you are completing forms for a period before 1st April 2011 in order to claim back missing discount at 80%.
- "01 04 2011" if completing for the start of the 65% rate on or after 1st April 2011.

## Q7: What is the reason for submitting this form?

If you haven't completed a set of PP10 and PP11 forms for five years, tick "5 year deadline", otherwise tick "New certificate".

## Q8: Indicate which unit of measurement you use

If you are using figures from your CCL Milestone Analysis Acceptance form then the figures will all be in kWh. Note however, that if using this form, in the case of electricity only, you will need to divide the kWh figure by 2.6 to convert from "primary" energy to consumed energy. If the figures come from your CCL Data Return form, tick the units specified there for the fuel ticked in Q4. If you are getting the information from suppliers' bills, use the units they specify. Note that for mains gas you should always use the kWh figures.

# PP10

## Q9: Quantity of fuel supplied

Complete only boxes 1, 9, 10 and 11. Leave boxes 2 - 8 empty.

**Box 1:** Remember each form covers just one fuel type. Therefore, fill in the annual quantity of the fuel type defined in Q4. Take this from your own records, or from supplier bills. If you have a figure of less than 12,000 kWh for electricity, or less than 52,764 kWh for gas then your usage may be low enough to be below the scope of CCL. In these cases no CCL is applied and VAT is charged at 5% rather than at the higher rate. HMRC does not want that usage included in the total, so you need to check your supplier bills and subtract those months where electricity use was less than 1,000 kWh (or 3,000 kWh in a quarter), and for gas where the usage was less than 4,397 kWh (or 13,191 kWh in a quarter) to get a revised total for Box 1.

**Box 9:** If you satisfy the 90/10 rule (see above) simply copy the figure given in Box 1 and tick the box on the right. If your usage does not satisfy the 90/10 rule, multiply Box 1 by the proportion of eligible use (as determined during 90/10 calculations), enter it here and do not tick the box on the right.

**Box 10:** This is a percentage of the figure in Box 9. The percentage must match that appropriate for the date given in Q6. Where that date is:

- before 1st April 2011, enter 80% of the figure in Box 9.
- 1st April 2011, enter 65% of the figure in Box 9.

**Box 11:** Copy the figure from Box 10 here. Divide this figure by the figure you entered into Box 1 and then multiply by 100. Go back up the form to enter the resulting figure into Q5 at the top of the form. As a double check it will either be 65% or 80% (unless you fall outside the 90/10 rule.)

Finally finish Q9 by entering the facility number for the site in “(b)”. Note that this is not the same as the “TUID”. If you have any doubt about this give us a call.

Well done. You have completed your PP10 form.

NFU Energy CCL Scheme

**9** Enter the quantity of commodity supplied to you and the amount put to each of the uses at 2 to 9 below using the same units as stated in question 8

Quantity

Total quantity of taxable commodity supplied to you	<b>1</b>	100000
Community heating scheme	<b>2</b>	
Transport	<b>3</b>	
Commodity producer	<b>4</b>	
Not used for fuel	<b>5</b>	
Approved recycling process	<b>6</b>	
Export/onward supply	<b>7</b>	
Supply for CHPs (see a below)	<b>8</b>	
Reduced rate (see b below)	<b>9</b>	100000 <input checked="" type="checkbox"/> If you are claiming the reduced rate and satisfy the 90/10 rule, tick this box
Total claimable reduced rate	<b>10</b>	65000
Total claimable quantity	<b>11</b>	65000

**(a) Important:** If you have ticked 'Supply for CHPs', enter your CHPQA scheme unique reference number (not the current certificate number), below

**(b) Important:** If you have ticked 'Reduced rate', enter your climate change agreement unique facility number below

N F U 6 / 0 1 2 3 4 / 0 0 0 0 2

---

**9** Enter the quantity of commodity supplied to you and the amount put to each of the uses at 2 to 9 below using the same units as stated in question 8

Quantity

Total quantity of taxable commodity supplied to you	<b>1</b>	100000
Community heating scheme	<b>2</b>	
Transport	<b>3</b>	
Commodity producer	<b>4</b>	
Not used for fuel	<b>5</b>	
Approved recycling process	<b>6</b>	
Export/onward supply	<b>7</b>	
Supply for CHPs (see a below)	<b>8</b>	
Reduced rate (see b below)	<b>9</b>	100000 <input checked="" type="checkbox"/> If you are claiming the reduced rate and satisfy the 90/10 rule, tick this box
Total claimable reduced rate	<b>10</b>	65000
Total claimable quantity	<b>11</b>	65000

**(a) Important:** If you have ticked 'Supply for CHPs', enter your CHPQA scheme unique reference number (not the current certificate number), below

**(b) Important:** If you have ticked 'Reduced rate', enter your climate change agreement unique facility number below

N F U 6 / 0 1 2 3 4 / 0 0 0 0 2

---

**Contact details**

Full name of person completing this form  
JENNIFER MARY ALDRIDGE

Signature

Date DD MM YYYY  
24 04 2011

Position within the business  
COMPANY SECRETARY

Contact details  
Phone: 01632 960748  
Email: JMA@ACMEFARMSLTD.NO.UK

**HM Revenue & Customs**

**Supplier Certificate (PP11)**

Use this form to claim relief against Climate Change Levy. Your supplier is legally obliged to receive this certificate before administering any relief. Use capital letters and black ink.

Do not use this form to claim the VAT reduced rate. If you need further help or advice, go to our website [www.hmrc.gov.uk](http://www.hmrc.gov.uk) or phone the Excise Helpline on 0845 010 9000.

### Qualifying business and relief claimed

1 Name of qualifying business  
ACME FARMS LTD

2 Address of qualifying premises  
HOME FARM  
AMBRIDGE  
BORCHESTER  
Postcode XY23 4AB

3 Account reference number(s)\*  
as shown on your energy bill or invoice  
CT4/672348-02

4 Electricity meter supply number\*  
as shown on your energy bill or invoice  
S 0 4 8 0 1 7 2 2  
3 6 5 0 8 9 3 6 7 4 4 6 1

5 Gas meter as shown on  
6 Identify one  
Gas  LPG

7 Date from which relief is claimed before 1 November 2010  
0 1

8 Percentage of relief claimed (this figure must be shown on form PP10)  
This must be between 1 and 100  
6 5

9 Energy supply type  
AJAX E

\*If you have more than one supply number, write them in this box

**Declaration** You can avoid a financial penalty by making sure that you have provided correct information on this certificate. You have the right to appeal if HMRC impose such a penalty.

10 I declare that the information I have given on this form is complete and correct.  
Full name of responsible person within the business  
JENNIFER MARY ALDRIDGE  
Date DD MM  
2 4  
Signature  
Phone number  
01632

### Qualifying business and relief claimed

1 Name of qualifying business  
ACME FARMS LTD

2 Address of qualifying premises  
HOME FARM  
AMBRIDGE  
BORCHESTER  
Postcode XY23 4AB

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

3 Account reference number(s)\*  
as shown on your energy bill or invoice  
CT4/672348-02

4 Electricity meter supply number\*  
as shown on your energy bill or invoice  
S 0 4 8 0 1 7 2 2  
3 6 5 0 8 9 3 6 7 4 4 6 1

# Completing the Supplier Certificate (PP11)

Complete this form second

For each PP10 you have completed, have it to hand as you complete its corresponding PP11. Always regard the two as a pair.

## Q1: Name of qualifying business

The answer should match that in Q1 of the PP10.

## Q2: Address of qualifying business

The answer should match that in Q2 of the PP10.

## Q3: Account reference number(s)

The format of an account number depends on the supplier. It is NOT the supply number or meter number.

## Q4: Electricity meter supply number

Complete only if you tick "electricity" in Q6. Electricity supply numbers always have the same format, usually following a large "S" they are formed of exactly 21 digits, grouped 2, 3 and 3 digits (usually on the upper row) then 2, 4, 4 and 3 digits (usually on the lower row). Electricity suppliers are required to put them on your electricity bills.



## What to do next

Once you have completed all relevant PP10 and PP11 forms follow the three steps below:

1. Send one copy of each PP10 form to HMRC at the address given on page 1 of the form. (It is sufficient to send just pages 1 and 2 while retaining pages 3 and 4.)
2. Send one copy of each PP11 form to the supplier of that commodity only, at the correspondence address shown on their bill.
3. Send a copy of the completed pages of both forms to us at NFU Energy, The Energy Centre, Stoneleigh Park, Kenilworth, CV8 2LS; and remember to keep a copy for yourself and store it in your CCL file.

## Further Information

At the time of writing this document, the PP10 and PP11 forms were obtainable from HMRC at <http://search2.hmrc.gov.uk/kbroker/hmrc/forms/viewform.jsp?formId=777> and <http://search2.hmrc.gov.uk/kbroker/hmrc/forms/viewform.jsp?formId=778> respectively. Should they get relocated use HMRC's Find a form facility at <http://www.hmrc.gov.uk/allforms.shtml>

If you are having difficulty obtaining forms, please contact the CCL team at NFU Energy, Farm Energy, The Energy Centre, Stoneleigh Park, Kenilworth, CV8 2LS. Phone: 024 7669 6512, email: [nfu-energy@fecservices.co.uk](mailto:nfu-energy@fecservices.co.uk).

If you have more than ten PP10 forms to complete and send to HMRC, you can complete a Microsoft Excel spreadsheet which HMRC have constructed (available at <http://www.fecservices.co.uk/DynamicContent/Documents/BulkPP10.xls>) and send them on-line to HMRC at [environmentaltaxesuofe@hmrc.gsi.gov.uk](mailto:environmentaltaxesuofe@hmrc.gsi.gov.uk).

## HMRC contact details

HMRC CCL Unit of Expertise, Chillingham House, Benton Park View,  
Newcastle upon Tyne, NE98 1ZZ  
Website: [www.hmrc.gov.uk](http://www.hmrc.gov.uk)  
Excise Helpline: 0845 010 9000



# NFU Energy CCL Team

## 024 7669 6512

[nfu-energy@fecservices.co.uk](mailto:nfu-energy@fecservices.co.uk)