

You are legally obliged to inform HM Revenue & Customs of any relief claimed. To tell us, you must use this form.

Before you complete this form, read the accompanying notes from page 3 onwards.

Use black ink and capital letters.

You will need to complete a **separate form** for **each** supplier **and** commodity on which you wish to claim relief.

If you need further help or advice, go to our website www.hmrc.gov.uk or you can contact the Excise Helpline on **0845 010 9000**.

What to do next

Once you have completed your form you should:

- complete a PP11 (Supplier Certificate) and send it to your energy supplier
- **do not** send a copy of the PP11 to HMRC
- send the PP10 to HMRC at the address shown below
- keep a copy of both forms for your records.

HMRC CCL Unit of Expertise
Chillingham House
Benton Park View
Newcastle upon Tyne
NE98 1ZZ

For official use only

Date of receipt: *DD MM YYYY*

| | | | | | | | |
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Unique reference number:

Notes to help you complete form PP10

Question 4

Commodity

Identify only one commodity. You must complete a separate document for each supplier or commodity on which you wish to claim relief.

Question 5

Percentage of supplies eligible for relief

Use the boxes in question 9 to calculate your relief entitlement. The figure entered here must be accurate to 2 decimal places. When submitting the PP11 form to your supplier this figure must be rounded to a whole number.

Question 6

Date from which relief is to be applied

This date cannot be before 1 November 2007.

Question 7

Reason for claim

Annual review

Tick this box if you have carried out your annual review and, as a result, the percentage of supplies eligible for relief has changed. Advice on undertaking your annual review can be found on the CCL pages of our website.

Five year deadline

Tick this box 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.

Amendment

Tick this box if your need to amend an existing relief certificate does not arise as a result of an annual review.

Question 8

Unit of measurement

Indicate the unit used to measure supplies of the taxable commodity made to you. This will be one of:

| | |
|---------------------|------------------|
| KWh - Kilowatt/hour | L - Litres |
| MWh - Megawatt/hour | HL - Hectolitres |
| GWh - Gigawatt/hour | Kg - Kilograms |
| Thm - Thermes | T - Tonnes |

Question 9

Relief claimed

Indicate all reliefs you are claiming and enter the quantity that relates to each using the same unit of measurement as indicated at box 8. Do not include supplies charged at the reduced rate of VAT to any of the boxes listed below.

What do we mean by:

Total quantity of taxable commodity supplied to you (box 1)

This is the total amount of the taxable commodity supplied to the qualifying business at the premises specified at question 2 by the supplier to which this analysis relates. The total should include all supplies received in a given period (usually the previous 12 months). The figure entered in this box must not include supplies of electricity from renewable sources and good quality CHP.

Community heating scheme (box 2)

This extends the relief given to supplies used when heat generated at a remote central boiler house is distributed through a neighbourhood using a network of highly insulated underground pipes. Flow and return heating pipes are connected from the main supply network to each flat or building.

Transport (box 3)

This relief applies to taxable commodities used to propel, or for use in, a train or non-railway vehicle carrying passengers or goods. It does not apply to vehicles used for entertainment, recreation or amusement purposes.

Commodity producer (box 4)

This relief applies to taxable commodities used in the production of:

- other taxable commodities
- hydrocarbon oil, road fuel gas or fuel substitutes
- uranium for the use of electricity generation.

Not used for fuel (box 5)

This relief applies where the taxable commodity is not used for heating fuel or motive power.

Approved recycling process (box 6)

This relief applies to taxable commodities used in approved recycling processes that are in direct competition with an exempt primary process.

Export or onward supply (box 7)

This relief, formally referred to as 'not for burning in the UK' is split into 2 categories.

Export

This relief applies where the taxable commodity is to be used outside the UK.

Onward supply (re-sale)

This relief applies where solid fuel or LPG is to be sold to another supplier.

Supply for CHPs (box 8)

This relief applies to supplies of taxable commodities for use in producing outputs from a fully exempt or partly exempt combined heat and power station that at the time the supply is made:

- (i) meets the relevant threshold efficiency percentage determined under the CHPQA Standard, or
- (ii) where that threshold is not met, the relief is limited to the relevant fraction of the supply.

To qualify for the CHP relief you must have a CHPQA scheme reference number and a valid secretary of state certificate. Enter the CHPQA reference in the box provided at (a).

Quantity eligible for reduced rate (box 9)

Businesses with climate change agreements can claim this relief. If you are claiming the reduced rate on all supplies of taxable commodities to your site, you must ensure that your site satisfies the 90/10 rule. If it does not, you will only be able to claim the reduced rate on a proportion of the taxable commodities supplied. To qualify for the reduced rate you must be in a climate change agreement. Enter your unique facility number in the boxes provided at (b).

Total claimable for reduced rate (box 10)

Climate change agreements entitle their holders to claim 65% relief on their eligible supplies, so the figure entered in box 10 should be 65% of the quantity given in box 9.

Total claimable quantity (box 11)

This is the total quantity of the taxable commodity on which you are claiming relief. Add together the figures in boxes 2, 3, 4, 5, 6, 7, 8 and 10 and enter the total in the space provided.

More information about these reliefs, the conditions governing their application and details on the calculation of the total allowable relief can be found at the CCL pages on our website.

Go to www.hmrc.gov.uk

Calculating your entitlement

To calculate the percentage of supplies eligible for relief, divide the total claimable quantity (box 11) by the total quantity supplied to you (box 1) and multiply the answer by 100. You must round your answer to 2 decimal places and enter the resulting figure in the space provided at question 5.

Example:

- a business has a total supply to site of 100,000 (box 1)
- the business is entitled to claim for 10,000 units under the community heating relief (box 2)
- the business is also claiming for 75,250 units under the reduced rate relief (box 9)
- the total claimable reduced rate relief is 65% of 75,250 units which is 48,913 units (box 10)
- the total claimable quantity is 10,000 (box 2) + 48,913 (box 10) = 58,913 (box 11)
- the total percentage of supplies eligible for relief is 58,913 (box 11) ÷ 100,000 (box 1) x 100 = 58.91% (written in question 5).