

Climate Change Levy return
For the period
to

For official use

Departmental Trader Registration Number

Period

Warning

You could be liable for a financial penalty and penalty interest if we do not receive all the Climate Change Levy payable by the due date.

Due date:

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Before you fill in this return please read the notes on page 2

Fill in all boxes clearly in black ink, and write 00.00 where necessary. Do not put a dash or leave any box blank. If there are no pence write '00' in the pence column. **Do not** enter more than one amount in any box.

Use boxes 1 to 5 to declare Climate Change Levy (CCL) due under both main rates and Carbon Price Support (CPS) rates. If you are accounting for CPS rates of CCL, you should also fill in boxes 6 to 9.

		£	p
For official use	Total CCL due in this period on supplies of electricity	1	
	Total CCL due in this period on supplies of gas	2	
	Total CCL due in this period on supplies of liquefied petroleum gas	3	
	Total CCL due in this period on supplies of other taxable fuels	4	
	Net CCL due or repayable (total of boxes 1 to 4)	5	
	CCL at CPS rate included in box 2	6	
	CCL at CPS rate included in box 3	7	
	CCL at CPS rate included in box 4	8	
	Amount of CCL at CPS rates included in box 5	9	

You can avoid a financial penalty, or even prosecution, by making sure that you have given complete and accurate information on this return. You have the right to appeal if we impose such a penalty.

If you're enclosing a payment please tick this box <input type="checkbox"/>	<p>Declaration: You, or someone on your behalf, must sign below.</p> <p>I, declare that the information above is true and complete. (Full name of signatory in capital letters)</p> <p>Signature Date</p>
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Notes

These notes and Notice CCL1: a general guide to Climate Change Levy will help you fill in your return. If you need help or advice, contact the Excise Helpline on 0300 200 3700.

- Box 1** – Show Climate Change Levy (CCL) due for the period at the main rate for electricity. There is no Carbon Price Support (CPS) rate for this commodity.
- Box 2** – Show CCL due for the period at the main and CPS rates of CCL for gas.
- Box 3** – Show CCL due for the period at the main and CPS rates of CCL for liquefied petroleum gas.
- Box 4** – Show CCL due for the period at the main and CPS rates of CCL for any other taxable fuels not covered in boxes 1 to 3.
- Box 5** – Show the net CCL due or repayable by adding boxes 1 to 4.
- Boxes 6 to 8** – You only need to fill in these boxes if you are accounting for CCL at the CPS rates in this period. CPS rates of CCL apply when taxable commodities are used for electricity generation.
- Box 6** – Show CCL due for the period at the CPS rate for gas.
- Box 7** – Show CCL due for the period at the CPS rate for liquefied petroleum gas.
- Box 8** – Show CCL due for the period at the CPS rate for other taxable fuels.
- Box 9** – Show the amount due or repayable for CPS rates of CCL by adding boxes 6 to 8.

Definitions

Gas (boxes 2 and 6) is defined as 'gas in a gaseous state that is of a kind supplied by a gas utility'.

Liquefied petroleum gas (boxes 3 and 7) is defined as 'any petroleum gas or other gaseous hydrocarbon in a liquid state'. It includes butane and propane.

Other taxable fuels (boxes 4 and 8) include coal and lignite, coke and semi-coke of coal and lignite, and petroleum coke.

Repayments

If you're claiming a repayment of levy rather than accounting for levy due in any of the boxes 1 to 9, put the figure in brackets in the relevant boxes.

Underdeclarations and overdeclarations

An underdeclaration error will arise when you understate erroneously the CCL due on a taxable supply on any of your previous returns. An over declaration error will arise when you overstate erroneously the CCL due on a taxable supply on any of your previous returns.

You must keep a separate record of each of the total cumulative amounts of any under and any over declaration errors you discover since you submitted your previous return. If, on your previous CCL returns, you declared too much or too little levy you can include net errors of £10,000 or less in the relevant box of your return. You can also include net errors above £10,000 up to a maximum limit of £50,000, provided errors are not over 1% of the box 6 turnover figure (before correction) of your VAT return for the VAT return period in which you are making the correction. If you're not VAT registered the limit is £10,000. The correction should be made in the same box as the previous under or over declaration was made (that is, one of the

boxes 1 to 4. If the error relates to CPS rates of CCL, you should also make the correction in boxes 6 to 8). When working out the total levy under or overdeclared from the previous periods, under and overdeclaration errors must not be offset against each other.

If the net amount is over these limits, do not include the amount on this return. Instead you must tell us by a disclosure in writing and send it to the Central Collection Unit address shown below. State the amounts of the errors, the relevant accounting periods, which box of your return was under or overstated and the reason the errors occurred. You must give details of both cumulative under and overdeclaration errors if this occurs. Under and overdeclarations should be shown separately in your letter. We will treat this as a voluntary disclosure.

Please note this is only an outline of the correction of errors procedure. Before you fill in your return you must refer to Notice CCL1 which gives full details of the corrections of errors procedure.

If you do not follow these instructions you could be liable to a financial penalty.

How to pay your Climate Change Levy

We will normally collect Climate Change Levy by Bankers automated clearing services (Bacs) Direct Debit. Paying by Direct Debit is easy, quick and you'll be protected by the Direct Debit guarantee. If, however, you wish to pay by a different method, you can pay CCL by:

- Bacs (Bankers Automated Clearing Services) Direct Credit
- Bank Giro
- cheque – make your cheque payable to 'HM Revenue and Customs only' followed by your Departmental Trader Reference number
- CHAPS (Clearing House Automated Payment System)

Please do not send notes, coins or postal orders by post.

For a copy of the Direct Debit Mandate form or to pay by any method other than by post, contact the Central Collection Unit at the address below or phone 03000 592 688.

Please note HM Revenue and Customs is not able to collect Direct Debits over £20m. If you need to make a payment which is over £20m you'll need to make arrangements with your own bank. You'll need to make sure payment reaches us by the due date if using a different payment method, such as CHAPS.

Where to send this return

You must make sure we receive your completed return and any Climate Change Levy payable by the due date (shown on the return). Send your return to:

TAPS and CCL's
Cumbernauld Accounting Team
Accounts Office
St Mungo's Road
Cumbernauld
GLASGOW
G67 1YZ

Changes in your business circumstances

You must tell the Central Collection Unit about any changes in your business circumstances (including change of address). Please do not amend the business details on your return but notify any changes separately to the Central Collection Unit.

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information go to www.gov.uk/government/publications/your-charter

For information about our complaints procedures go to www.gov.uk/complain-about-hmrc