



## What you need to do

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.

## Traders name


## Traders address

Postcode

## Departmental Trader Registration Number

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### Climate Change Levy return period

Period from DD MM YYYY

CC BY-NC-SA

Period to DD MM YYYY

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Due date DD MM YYYY

[illegible]

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.

## Climate Change Levy (CCL) due

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

1	Total CCL due in this period on supplies of electricity	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
2	Total CCL due in this period on supplies of gas	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3	Total CCL due in this period on supplies of liquefied petroleum gas	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4	Total CCL due in this period on supplies of other taxable fuels	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
5	Net CCL due or repayable (total of boxes 1 to 4)	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

6	CCL at CPS rate included in box 2	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
7	CCL at CPS rate included in box 3	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
8	CCL at CPS rate included in box 4	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
9	Amount of CCL at CPS rates included in box 5	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
10	Are you enclosing a payment?												
	No	<input type="checkbox"/>	Yes	<input type="checkbox"/>									

## Your bank or building society details

We need confirmation of your bank or building society account details to process any repayment.

Bank or building society name

Account number

Sort code

 –  – 

## Declaration

You, or someone on your behalf, must sign below.

I declare that the information in this form is true and complete to the best of my knowledge.

Name in capital letter

Date DD MM YYYY

  

Signature

## Notes

**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're 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 is when you incorrectly understate the CCL due on a taxable supply on any of your previous returns.

An overdeclaration error is when you incorrectly overstate 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 overdeclaration 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're 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 overdeclaration 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 HMRC Payments Climate Change and Alcohol Duties team 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'll 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'll normally collect Climate Change Levy by Bacs (Bankers Automated Clearing System) 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:

- approved payment through your online bank account
- Bacs (Bankers Automated Clearing System) Direct Credit
- Bank Giro
- cheque - make your cheque payable to  
'HM Revenue and Customs only' followed by your  
Trader Reference Number
- CHAPS (Clearing House Automated Payment System)

You'll need your 13-digit Climate Change Levy reference number when paying. Use the following details to make a payment if your bank account is in the UK:

- sort code – 08 32 00
- account number – 11963295
- account name – HMRC Climate Change Levy

Please do not send notes, coins or postal orders by post. For a copy of the Direct Debit Mandate form CCL15 or to pay by any method other than by post, go to [www.gov.uk](http://www.gov.uk) and search for 'Pay Climate Change Levy by Direct Debit'.

Please note HMRC 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:

HMRC Payments Climate Change and Alcohol Duties  
HM Revenue and Customs  
BX9 1XL

### Changes in your business circumstances

You must tell the HMRC Payments Climate Change and Alcohol Duties team 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 HMRC Payments Climate Change and Alcohol Duties team.

### Your rights and obligations

The HMRC Charter explains what you can expect from us and what we expect from you. For more information go to [www.gov.uk/government/publications/hmrc-charter](http://www.gov.uk/government/publications/hmrc-charter)

For information about our complaints procedures go to [www.gov.uk/complain-about-hmrc](http://www.gov.uk/complain-about-hmrc)