

### **Illustrative examples of Climate Change Levy tax changes for 2019**

Businesses are reminded the rates for Climate Change Levy (CCL) will increase from April 2019. The CCL for electric is increasing by 45% for 2019 compared to 2018 and will add nearly 2% costs to the annual electricity bill. The CCL for natural gas is increasing by 67% for 2019 compared to 2018 and will add around 3% costs to the annual natural gas bill. [Read full details...](#)

Below is an illustrative energy cost ranges for between £2k and £100k for electric and natural gas respectively as at present there is a de minimis or exclusion for businesses using smaller monthly amounts of energy, see the note below the table (it's not clear about whether the exclusion changes for 2019).

| <b>Electric</b>    | <b>Annual energy cost at 14p per kWh</b> | <b>Annual kWhs</b> | <b>Additional 2018 CCL tariff per kWh</b>             | <b>Additional 2019 CCL tariff per kWh</b>                  | <b>£ increase to annual bill from 2018 for 2019</b> | <b>+ % change on CCL</b> | <b>+ % change to annual energy bill</b> |
|--------------------|--|--------------------|---|--|---|--------------------------|---|
|                    |  |                    | <b>(0.00583p per kWh)</b>                             | <b>(0.00847p per kWh on top of annual kWh consumption)</b> |   |                          |   |
|                    | £2, 000                                  | 14285              | £83   | £120   | £37   | 45%                      | 1.80%                                   |
|                    |  |                    |   |  |   |                          |   |
|                    | £10,000                                  | 71428              | £416  | £605   | £189  | 45%                      | 1.80%                                   |
|                    |  |                    |   |  |   |                          |   |
|                    | £30,000                                  | 214285             | £1,249  | £1,815   | £566  | 45%                      | 1.80%                                   |
|                    |  |                    |   |  |   |                          |   |
|                    | £50,000                                  | 357143             | £2,082  | £3,025   | £943  | 45%                      | 1.80%                                   |
|                    |  |                    |   |  |   |                          |   |
|                    | £100,000                                 | 714286             | £4,164  | £6,050   | £1,886  | 45%                      | 1.80%                                   |
|                    |  |                    |   |  |   |                          |   |
| <b>Natural gas</b> | <b>Annual energy cost at 4p per kWh</b>  | <b>Annual kWhs</b> | <b>Additional 2018 CCL tariff per kWh</b>             | <b>Additional 2019 CCI tariff per kWh</b>                  | <b>£ increase to annual bill from 2018 for 2019</b> | <b>+ % change on CCL</b> | <b>+ % change to annual energy bill</b> |
|                    |  |                    | <b>(0.00203 per kWh on top of annual consumption)</b> | <b>(0.00339 per kWh on top of annual kWh consumption)</b>  |   |                          |   |
|                    | £2, 000                                  | 50000              | £101  | £170   | £69   | 67%                      | 3%                                      |
|                    |  |                    |   |  |   |                          |   |

|  |          |         |        |        |        |     |    |
|--|----------|---------|--------|--------|--------|-----|----|
|  | £10,000  | 250000  | £508   | £848   | £340   | 67% | 3% |
|  |          |         |        |        |        |     |    |
|  | £30,000  | 750000  | £1,523 | £2,543 | £1,020 | 67% | 3% |
|  |          |         |        |        |        |     |    |
|  | £50,000  | 1250000 | £2,538 | £4,238 | £1,700 | 67% | 3% |
|  |          |         |        |        |        |     |    |
|  | £100,000 | 2500000 | £5,075 | £8,475 | £3,400 | 67% | 3% |

**Please note:** Some businesses are excluded from current CCL charges with de minimus, including businesses that use smaller amounts of energy consumption (it's not clear at present exactly if this de minimus will change for 2019 and beyond)

- **Piped gas:** A supply by the same supplier at a rate of not more than 4,397 kilowatt hours per month of gas (e.g. £220 per month) of a kind supplied by a utility or petroleum gas, to one customer at any one of the customer's premises.
- **Electric:** Supply to a person where the electricity (together with any other electricity provided to him by the same supplier) is provided at a rate not exceeding 1,000 kilowatt hours per month (e.g. £140 per month)