

Temporary Business Energy Support Scheme

Preliminary Statistics (01 June 2023)

These statistics are provisional and may be revised

Temporary Business Energy Support Scheme

Sections 100 to 102 of Finance Act 2022 (as amended) make provision for the Temporary Business Energy Support Scheme ("TBESS"). TBESS was introduced to support qualifying businesses with increases in their electricity or natural gas (energy) costs. The scheme, which is being administered by Revenue, provides for a cash payment to qualifying businesses.

Under the revised terms of the scheme a business can make a claim if it is tax compliant, carries on a Case I trade or Case II profession, and experienced a significant increase of **30%** or more in its electricity and/or natural gas average unit price. Certain approved sporting bodies and charities are also eligible under particular conditions. The TBESS operates in respect of energy costs for the period 1 September 2022 to 31 July 2023. The deadline to submit claims in respect of each calendar month (referred to as a 'claim period') is 30 September 2023. For eligible claim periods September 2022 to February 2023 businesses are entitled to 40% of the increase in their bills and from 1 March this increases to 50%.

As of 01 June, **29,247** businesses have registered for the scheme. **24,699** of these have commenced the claim process. **18,436** businesses have fully completed the claims process and **6,263** have partially completed the claims process. Until the claims process is fully complete, the claim cannot be processed by Revenue and for approved claims, a payment made. To date, the vast majority of completed claims have been approved by Revenue.

The tables on the following pages provide breakdowns of TBESS registrations, approved claims and payments by economic sector, employment size, trade and county.

Table 1: Economic Sector

Sector of Business	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Wholesale and Retail Trade	7,950	13,544	26.85	25.06
Accommodation and Food	7,698	12,886	29.14	26.28
Agriculture, Forestry, and Fishing	2,341	2,173	3.12	3.09
Manufacturing	2,322	3,780	18.9	18.2
Professional, Scientific, and Technical	1,790	2,376	3.35	3.17
Human health and Social Work	1,152	1,422	2.04	1.97
Construction	864	1,079	1.48	1.41
Arts, Entertainment, and Recreation	758	1,263	3.55	3.44
Real Estate Activities	511	647	1.58	1.53
Transportation and Storage	492	754	2.36	2.36
Administrative and Support Service	393	554	1.12	1.15
Education	358	429	0.61	0.6
Financial and Insurance	198	254	0.41	0.41
Information and Communication	194	257	0.87	0.86
All other sectors	2,226	2,773	2.81	2.57
Grand Total	29,247	44,191	98.19	92.08

Subsets of this table by business size can be found on pages 7&8 of this report

Table 2: Employment Size

	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
No Employees	4,323	4,433	4.79	4.62
1-4	6,777	8,039	4.96	4.42
5-9	6,049	8,536	7.8	6.82
10-49	9,619	17,481	34.4	31.32
50-249	2,155	5,103	33.86	32.3
250+	324	599	12.38	12.61
Grand Total	29,247	44,191	98.19	92.08

Table 3: Breakdown by County

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Carlow	426	419	653	1.51	1.37
Cavan	645	639	902	2.11	1.99
Clare	783	778	1,089	2.24	2.06
Cork	3,776	3,733	5,645	11.02	10.46
Donegal	1,277	1,265	1,830	3.57	3.37
Dublin	6,505	6,384	10,294	29.15	27.24
Galway	1,735	1,712	2,485	5.85	5.62
Kerry	1,284	1,264	1,784	3.66	3.5
Kildare	1,059	1,046	1,666	4.05	3.82
Kilkenny	688	674	953	1.63	1.55
Laois	422	417	625	1.13	1.06
Leitrim	259	253	330	0.42	0.39
Limerick	1,279	1,260	1,886	3.89	3.76
Longford	296	289	436	0.86	0.72
Louth	837	827	1,293	2.6	2.46
Mayo	925	916	1,337	2.7	2.54
Meath	1,068	1,056	1,647	3.78	3.49
Monaghan	618	608	814	2	1.88
Offaly	460	456	665	1.17	1.1
Roscommon	373	368	569	1.16	1.08
Sligo	417	410	618	1.28	1.15
Tipperary	1,214	1,193	1,677	2.64	2.38
Waterford	876	864	1,348	2.68	2.43
Westmeath	665	657	1,011	1.82	1.67
Wexford	1,056	1,045	1,549	3.11	3.04
Wicklow	724	714	1,085	2.17	1.95
Grand Total	29,667	29,247	44,191	98.19	92.08

Table 4: Most Common Trades

Trades	Registrations by Trade [^]	Approved Claims by Trade [^]
Retail Trade	6,033	10,839
Cafe, Restaurant	3,694	6,246
Bar	2,522	3,725
Farming	2,317	2,153
Manufacturing	1,568	2,802
Hotels and Accommodation (B&Bs etc)	1,223	2,328
Personal Services (Hairdressers, Beauticians, etc)	1,219	1,416
Wholesale Trade	725	1,102
Medical activities	714	953
Construction	653	834
Accounting, Bookkeeping and Auditing activities	611	863
Engineering activities	453	601
Charities*	151	156
Approved Sporting Bodies*	144	204
All other Trades	8,188	10,763

[^]A registration or claim can include more than one trade

*Included for information purposes

Appendix Sectoral Breakdown by Business Size

Table 5: No Employees

Sector of Business No Employees	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Agriculture, Forestry, and Fishing	1,118	853	0.42	0.43
Accommodation and Food	947	1,103	1.21	1.08
Wholesale and Retail Trade	716	881	1.14	1.09
Professional, Scientific, and Technical	200	202	0.11	0.1
Manufacturing	153	172	0.61	0.55
Construction	146	120	0.1	0.09
Real Estate Activities	144	142	0.32	0.32
Human health and Social Work	113	115	0.08	0.08
Arts, Entertainment, and Recreation	111	128	0.24	0.24
Education	57	77	0.03	0.03
Transportation and Storage	51	75	0.25	0.31
Administrative and Support Service	35	30	0.02	0.01
Financial and Insurance	30	42	0.04	0.04
Information and Communication	24	22	0.01	0.01
All other sectors	478	471	0.21	0.21
Grand Total	4,323	4,433	4.79	4.62

Table 6: 1 to 9 Employees

Sector of Business 1 to 9	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Wholesale and Retail Trade	3,401	4,449	2.86	2.46
Accommodation and Food	3,399	4,979	4.57	3.83
Agriculture, Forestry, and Fishing	1,057	1,049	1.25	1.23
Professional, Scientific, and Technical	911	1,144	0.53	0.5
Manufacturing	837	1,082	1.05	0.96
Human health and Social Work	492	534	0.24	0.23
Construction	300	337	0.23	0.21
Arts, Entertainment, and Recreation	299	397	0.35	0.32
Real Estate Activities	259	322	0.42	0.4
Transportation and Storage	154	200	0.23	0.21
Administrative and Support Service	130	153	0.08	0.07
Education	107	122	0.04	0.04
Financial and Insurance	80	88	0.05	0.05
Information and Communication	65	84	0.04	0.03
All other sectors	1,335	1,635	0.81	0.72
Grand Total	12,826	16,575	12.76	11.24

Table 7: 10 to 49 Employees

Sector of Business 10 to 49	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Wholesale and Retail Trade	3,236	6,545	11.5	10.6
Accommodation and Food	2,692	5,108	10.23	8.76
Manufacturing	885	1,620	5.18	4.82
Professional, Scientific, and Technical	565	818	1.1	1.07
Human health and Social Work	437	576	0.52	0.51
Construction	322	446	0.56	0.5
Arts, Entertainment, and Recreation	287	593	1.64	1.59
Transportation and Storage	195	284	0.78	0.78
Administrative and Support Service	160	252	0.32	0.32
Education	139	169	0.13	0.13
Agriculture, Forestry, and Fishing	135	223	0.95	0.94
Real Estate Activities	82	136	0.36	0.34
Information and Communication	66	80	0.19	0.19
Financial and Insurance	63	78	0.09	0.09
All other sectors	355	553	0.84	0.67
Grand Total	9,619	17,481	34.4	31.32

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	660	1,696	13.13	12.61
Wholesale and Retail Trade	597	1,669	11.35	10.91
Manufacturing	447	906	12.07	11.87
Professional, Scientific, and Technical	114	212	1.61	1.5
Human health and Social Work	110	197	1.2	1.15
Construction	96	176	0.58	0.6
Transportation and Storage	92	195	1.1	1.06
Administrative and Support Service	68	119	0.7	0.75
Arts, Entertainment, and Recreation	61	145	1.32	1.29
Education	55	61	0.41	0.4
Information and Communication	39	71	0.64	0.63
Agriculture, Forestry, and Fishing	31	48	0.48	0.49
Real Estate Activities	26	47	0.48	0.46
Financial and Insurance	25	46	0.22	0.22
All other sectors	58	114	0.94	0.96
Grand Total	2,479	5,702	46.24	44.9

Further Information

Information on the operation of the Temporary Business Energy Support Scheme (“TBESS”) is available on www.revenue.ie.

Queries of a statistical nature in relation to TBESS can be sent to statistics@revenue.ie. Media queries should be directed in the first instance to revpress@revenue.ie.

Statistical updates on TBESS will be published regularly [here](#).