

Temporary Business Energy Support Scheme

Preliminary Statistics (02 March 2023)

These statistics are provisional and may be revised

Temporary Business Energy Support Scheme

Sections 100 to 102 of Finance Act 2022 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 initial 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 50% 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 initially operated in respect of energy costs for the period 1 September 2022 to 28 February 2023. Claims may be made in respect of each calendar month (referred to as a ‘claim period’) within this time frame. Revenue’s online system for registration opened on 26 November 2022 and claims can be submitted under the scheme since 5 December 2022. Finance Act 2022 was signed into law on 15 December; payments to qualifying claimants commenced after this date.

The Minister for Finance recently announced a number of enhancements to the scheme. Some of these changes will require State aid approval and, subject to receiving that approval, will be provided for in the forthcoming Finance Bill. Revenue will continue to operate the scheme under the current legislation until further notice.

As of 1 March, 25,423 businesses have registered for the scheme. 20,546 of these have commenced the claim process. 16,207 businesses have fully completed the claims process while 4,339 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.

Each business may make more than one claim, depending on the frequency of its energy bills (e.g. monthly, bimonthly, quarterly bills). Not all businesses who have registered have completed the claim process; the timing of their individual energy bills may play a role in this.

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	7,043	7,512	14.67	12.84
Accommodation and Food	6,942	6,939	15.47	13.04
Manufacturing	2,041	2,042	10.35	9.13
Agriculture, Forestry, and Fishing	1,996	1272	1.45	1.3
Professional, Scientific, and Technical	1,474	1178	1.4	1.25
Human health and Social Work	920	683	0.79	0.72
Construction	727	570	0.75	0.65
Arts, Entertainment, and Recreation	644	639	1.94	1.78
Real Estate Activities	434	348	0.79	0.72
Transportation and Storage	424	402	1.31	1.24
Administrative and Support Service	328	304	0.51	0.5
Education	252	203	0.17	0.14
Information and Communication	159	132	0.44	0.42
Financial and Insurance	157	134	0.25	0.24
All other sectors	1,882	1475	1.35	1.15
Total Businesses	25,423	23,833	51.65	45.12

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
Not an employer	3,942	2,689	2.74	2.18
1-4	5,759	4,380	2.69	2.18
5-9	5,164	4,601	4.18	3.42
10-49	8,409	9,313	19.08	16.29
50-249	1,871	2,566	17.71	16.11
250+	278	284	5.26	4.95
Total Businesses	25,423	23,833	51.65	45.12

Table 3: Breakdown by County

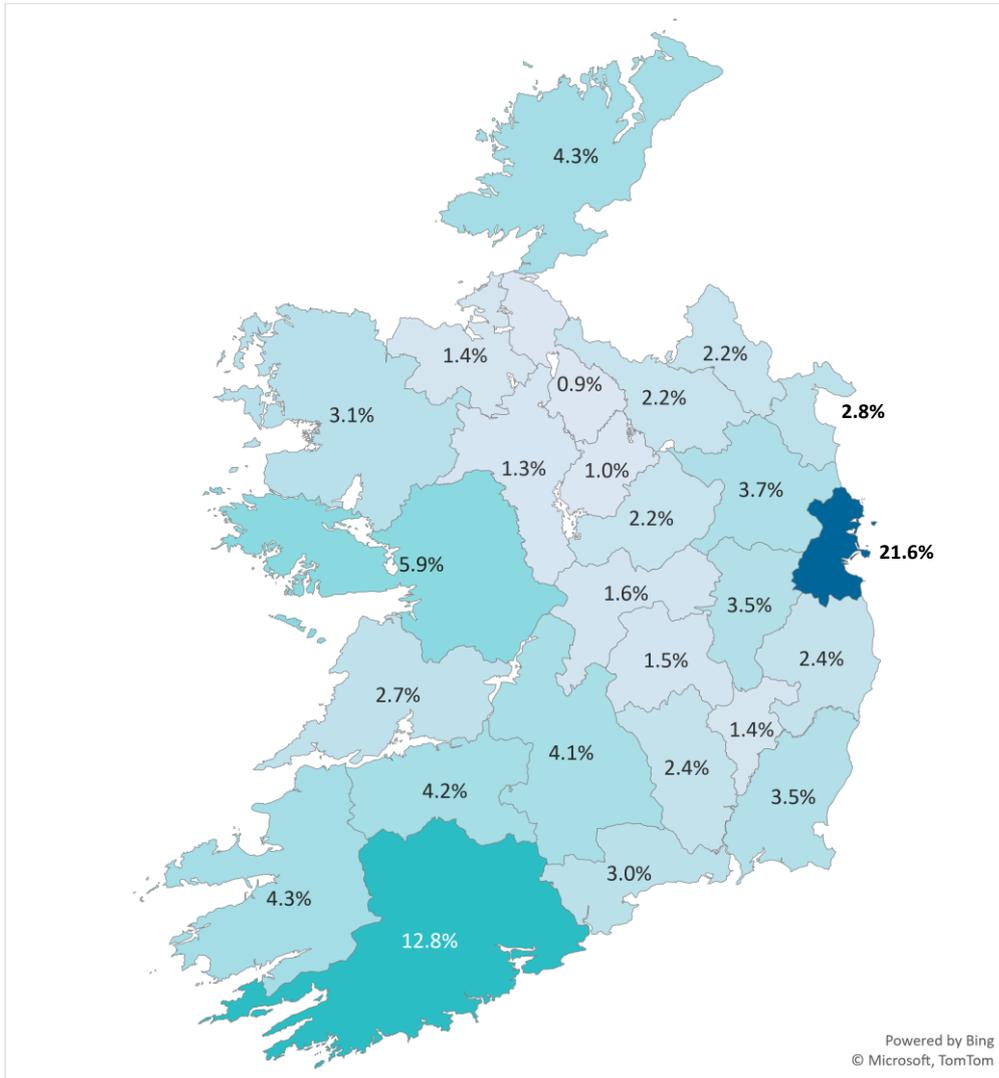
County	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
			€m	€m
Carlow	367	338	0.79	0.69
Cavan	559	490	1.11	1.01
Clare	676	599	1.3	1.07
Cork	3,249	3,005	5.74	5.06
Donegal	1,103	1,010	2.02	1.74
Dublin	5,482	5,423	14.65	12.8
Galway	1,509	1,391	3.15	2.86
Kerry	1,087	990	2.03	1.75
Kildare	897	861	1.97	1.76
Kilkenny	605	505	0.82	0.74
Laois	370	366	0.58	0.51
Leitrim	221	194	0.25	0.21
Limerick	1,077	1,027	2.07	1.82
Longford	263	235	0.47	0.4
Louth	711	658	1.28	1.14
Mayo	796	729	1.55	1.32
Meath	931	868	2.04	1.81
Monaghan	549	481	1.16	0.96
Offaly	409	379	0.67	0.61
Roscommon	325	314	0.69	0.62
Sligo	346	344	0.64	0.55
Tipperary	1,055	904	1.43	1.2
Waterford	755	710	1.44	1.24
Westmeath	570	557	1.06	0.95
Wexford	902	867	1.66	1.4
Wicklow	609	588	1.08	0.9
Total Businesses	25,423	23,833	51.65	45.12

Table 4: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	5,420	6,094
Cafe, Restaurant	3,252	3,299
Bar	2,293	2,050
Farming	1,965	1,257
Manufacturing	1,366	1,494
Hotels and Accommodation (B&Bs etc)	1,100	1,259
Personal Services (Hairdressers, Beauticians, etc)	1,016	740
Wholesale Trade	627	576
Medical activities	595	486
Construction	544	420
Accounting, Bookkeeping and Auditing activities	533	470
Engineering activities	386	311
*Approved Sporting Bodies	104	97
*Charities	83	57
All other Trades	6,139	5,223
Total Businesses	25,423	23,833

***Included for information purpose only**

Figure 1: Registrations by County



Appendix

Sectoral Breakdown by Business Size

Table 5: No Employees

Sector of Business	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
No Employees			€m	€m
Agriculture, Forestry, and Fishing	1,022	565	0.3	0.28
Accommodation and Food	1,012	817	0.91	0.67
Wholesale and Retail Trade	851	695	0.78	0.56
Professional, Scientific, and Technical	196	136	0.07	0.06
Manufacturing	181	138	0.39	0.28
Real Estate Activities	137	91	0.16	0.14
Arts, Entertainment, and Recreation	122	89	0.17	0.16
Construction	121	78	0.09	0.09
Human health and Social Work	113	76	0.05	0.04
Education	56	53	0.03	0.02
Transportation and Storage	53	48	0.18	0.19
Administrative and Support Service	40	27	0.02	0.01
Financial and Insurance	28	25	0.02	0.02
Information and Communication	22	11	0	0
All other sectors	421	288	0.13	0.1
Grand Total	4,375	3,137	3.28	2.65

Table 6: 1 to 9 Employees

Sector of Business	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
1 to 9			€m	€m
Accommodation and Food	3,010	2,721	2.47	1.9
Wholesale and Retail Trade	2,895	2,447	1.59	1.28
Agriculture, Forestry, and Fishing	846	590	0.63	0.58
Professional, Scientific, and Technical	781	612	0.28	0.24
Manufacturing	730	617	0.63	0.53
Human health and Social Work	380	262	0.09	0.08
Construction	251	166	0.09	0.07
Arts, Entertainment, and Recreation	249	214	0.2	0.17
Real Estate Activities	212	161	0.25	0.22
Transportation and Storage	125	101	0.13	0.12
Administrative and Support Service	118	95	0.05	0.04
Education	74	49	0.01	0.01
Financial and Insurance	62	43	0.01	0.01
Information and Communication	54	47	0.02	0.02
All other sectors	1,136	856	0.41	0.33
Grand Total	10,923	8,981	6.86	5.6

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	2,748	3,474	6.55	5.7
Accommodation and Food	2,328	2,572	5.48	4.41
Manufacturing	741	814	2.79	2.38
Professional, Scientific, and Technical	407	341	0.51	0.47
Human health and Social Work	339	271	0.23	0.21
Construction	269	232	0.26	0.21
Arts, Entertainment, and Recreation	227	269	0.88	0.81
Transportation and Storage	166	160	0.52	0.49
Administrative and Support Service	117	127	0.18	0.17
Agriculture, Forestry, and Fishing	103	98	0.4	0.32
Education	99	87	0.06	0.06
Real Estate Activities	62	72	0.17	0.17
Information and Communication	51	39	0.09	0.09
Financial and Insurance	43	41	0.05	0.05
All other sectors	276	268	0.38	0.3
Grand Total	7,976	8,865	18.54	15.82

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	592	829	6.62	6.05
Wholesale and Retail Trade	549	896	5.75	5.3
Manufacturing	389	473	6.55	5.94
Professional, Scientific, and Technical	90	89	0.55	0.48
Human health and Social Work	88	74	0.43	0.39
Construction	86	94	0.3	0.29
Transportation and Storage	80	93	0.49	0.44
Administrative and Support Service	53	55	0.27	0.28
Arts, Entertainment, and Recreation	46	67	0.69	0.64
Information and Communication	32	35	0.32	0.32
Agriculture, Forestry, and Fishing	25	19	0.13	0.12
Financial and Insurance	24	25	0.16	0.16
Education	23	14	0.06	0.04
Real Estate Activities	23	24	0.21	0.18
All other sectors	49	63	0.43	0.42
Grand Total	2,149	2,850	22.97	21.06

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](#).