

Temporary Business Energy Support Scheme

Preliminary Statistics **(04 May 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.

The detail of amendments to the scheme are set out in Finance Bill 2023, including extending the scheme to 31 May 2023, expanding eligibility and increasing the level of 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. Claims may be made in respect of each calendar month (referred to as a 'claim period') from 1 September 2022. For eligible claim periods September 2022 to February 2023 businesses will be entitled to 40% of the increase in their bills and from 1 March this increases to 50%.

As of 4 May, **28,495** businesses have registered for the scheme. **23,852** of these have commenced the claim process. **18,217** businesses have fully completed the claims process and **5,635** 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	7,792	11,836	23.33	21.42
Accommodation and Food	7,521	11,209	25.48	22.55
Manufacturing	2,280	3,306	16.4	15.32
Agriculture, Forestry, and Fishing	2,262	1,891	2.6	2.5
Professional, Scientific, and Technical	1,733	2,055	2.64	2.42
Human health and Social Work	1,097	1,177	1.58	1.5
Construction	841	970	1.3	1.24
Arts, Entertainment, and Recreation	737	1,078	2.99	2.84
Real Estate Activities	494	561	1.39	1.32
Transportation and Storage	479	668	2.04	2.04
Administrative and Support Service	379	491	0.92	0.9
Education	343	367	0.45	0.43
Information and Communication	193	232	0.74	0.73
Financial and Insurance	189	222	0.37	0.37
All other sectors	2,155	2,410	2.4	2.22
Grand Total	28,495	38,473	84.62	77.8

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	4,370	4,015	4.16	3.89
1-4	6,643	7,047	4.29	3.73
5-9	5,892	7,599	6.94	5.93
10-49	9,250	15,051	30.24	26.98
50-249	2,033	4,277	28.83	27.13
250+	307	484	10.17	10.14
Total Businesses	28,495	38,473	84.62	77.8

Table 3: Breakdown by County

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Carlow	416	409	556	1.33	1.19
Cavan	636	628	783	1.74	1.62
Clare	768	760	945	1.93	1.75
Cork	3,664	3,620	4,870	9.39	8.79
Donegal	1,249	1,234	1,574	3.01	2.78
Dublin	6,329	6,188	8,988	24.86	22.92
Galway	1,698	1,675	2,190	5.13	4.85
Kerry	1,241	1,216	1,531	3.06	2.84
Kildare	1,041	1,024	1,423	3.33	3.11
Kilkenny	677	660	829	1.45	1.34
Laois	412	407	562	1.03	0.95
Leitrim	254	248	291	0.38	0.33
Limerick	1,256	1,233	1,645	3.37	3.14
Longford	295	287	374	0.74	0.63
Louth	824	813	1,119	2.33	2.15
Mayo	911	900	1,186	2.41	2.17
Meath	1,044	1,033	1,453	3.36	3.05
Monaghan	608	599	729	1.81	1.63
Offaly	449	444	561	0.96	0.91
Roscommon	365	360	491	1.05	0.95
Sligo	411	405	542	1.12	0.95
Tipperary	1,187	1,166	1,478	2.31	2.04
Waterford	856	840	1,144	2.36	2.09
Westmeath	643	634	890	1.64	1.45
Wexford	1,030	1,015	1,366	2.62	2.5
Wicklow	710	697	953	1.88	1.65
Total Businesses	28,974	28,495	38,473	84.62	77.8

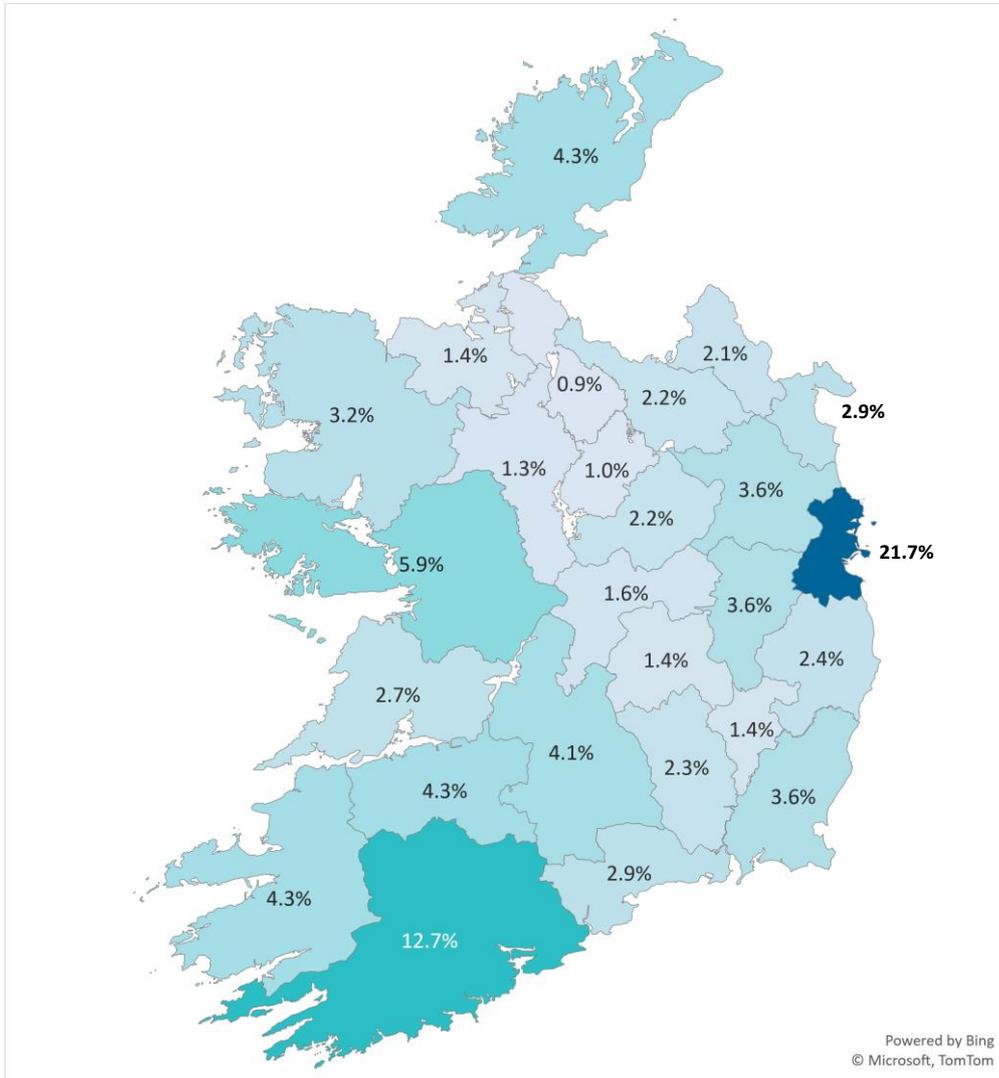
Table 4: Most Common Trades

Trades	Registrations by Trade [^]	Approved Claims by Trade [^]
Retail Trade	5,918	9,510
Cafe, Restaurant	3,600	5,459
Bar	2,473	3,232
Farming	2,236	1,870
Manufacturing	1,533	2,444
Hotels and Accommodation (B&Bs etc)	1,191	2,014
Personal Services (Hairdressers, Beauticians, etc)	1,182	1,222
Wholesale Trade	712	971
Medical Activities	689	805
Construction	636	731
Accounting, Bookkeeping and Auditing activities	595	759
Engineering activities	447	525
*Approved Sporting Bodies	135	181
*Charities	124	122
All other Trades	7,925	9,293

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

*Included for information purposes

Figure 1: Registrations by County



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	1,106	777	0.38	0.37
Accommodation and Food	1,017	1,053	1.18	1.03
Wholesale and Retail Trade	741	796	0.85	0.78
Professional, Scientific, and Technical	198	178	0.1	0.09
Manufacturing	150	145	0.46	0.42
Real Estate Activities	146	138	0.31	0.31
Construction	134	102	0.11	0.11
Human health and Social Work	111	100	0.08	0.08
Arts, Entertainment, and Recreation	110	100	0.17	0.16
Education	59	73	0.03	0.03
Transportation and Storage	53	70	0.29	0.29
Administrative and Support Service	34	31	0.02	0.01
Financial and Insurance	30	34	0.04	0.04
Information and Communication	22	21	0.02	0.02
All other sectors	459	397	0.17	0.17
Grand Total	4,370	4,015	4.16	3.89

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	3,332	3,966	2.56	2.14
Accommodation and Food	3,325	4,411	4.05	3.33
Agriculture, Forestry, and Fishing	1,003	895	1.07	1.02
Professional, Scientific, and Technical	898	1010	0.46	0.42
Manufacturing	847	994	1	0.88
Human health and Social Work	459	442	0.18	0.17
Arts, Entertainment, and Recreation	299	360	0.36	0.33
Construction	296	316	0.18	0.15
Real Estate Activities	248	268	0.34	0.31
Transportation and Storage	146	170	0.18	0.17
Administrative and Support Service	132	143	0.07	0.06
Education	108	102	0.04	0.03
Financial and Insurance	76	72	0.02	0.02
Information and Communication	68	78	0.04	0.03
All other sectors	1,298	1,419	0.68	0.59
Grand Total	12,535	14,646	11.23	9.65

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	3,139	5,625	10.09	9.13
Accommodation and Food	2,574	4,384	9.02	7.54
Manufacturing	851	1,401	4.55	4.13
Professional, Scientific, and Technical	527	695	0.98	0.93
Human health and Social Work	424	488	0.41	0.4
Construction	315	391	0.5	0.43
Arts, Entertainment, and Recreation	275	506	1.44	1.35
Transportation and Storage	195	254	0.7	0.7
Administrative and Support Service	152	218	0.27	0.25
Education	128	148	0.13	0.12
Agriculture, Forestry, and Fishing	124	185	0.83	0.8
Real Estate Activities	78	118	0.34	0.32
Information and Communication	65	71	0.18	0.18
Financial and Insurance	58	69	0.09	0.09
All other sectors	345	498	0.71	0.61
Grand Total	9,250	15,051	30.24	26.98

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	605	1,361	11.23	10.66
Wholesale and Retail Trade	580	1,449	9.82	9.36
Manufacturing	432	766	10.39	9.89
Professional, Scientific, and Technical	110	172	1.1	0.99
Human health and Social Work	103	147	0.9	0.85
Construction	96	161	0.55	0.55
Transportation and Storage	85	174	0.92	0.89
Administrative and Support Service	61	99	0.57	0.57
Arts, Entertainment, and Recreation	53	112	1.03	0.99
Education	48	44	0.26	0.25
Information and Communication	38	62	0.55	0.50
Agriculture, Forestry, and Fishing	29	34	0.33	0.32
Financial and Insurance	25	47	0.21	0.21
Real Estate Activities	22	37	0.40	0.38
All other sectors	53	96	0.85	0.85
Grand Total	2,340	4,761	39	37.27

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](#).