

# Temporary Business Energy Support Scheme

## Preliminary Statistics

(Published **05 October 2023**)

These statistics are provisional and may be revised

## Temporary Business Energy Support Scheme

Sections 100 to 102 of Finance Act 2022 (as amended) made 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 was administered by Revenue, provided for a cash payment to qualifying businesses.

Under the revised terms of the scheme a business could make a claim if it is tax compliant, carried 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 were also eligible under particular conditions. The TBESS operated 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') was 30 September 2023. For eligible claim periods September 2022 to February 2023 businesses were entitled to 40% of the increase in their bills and from 1 March this increased to 50%.

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

**The claim period for TBESS was a calendar month from September 2022 to July 2023. Revenue has processed claims from eligible businesses to the close date of 30 September 2023. Claims cannot be made after this date.**

**Table 1: Economic Sector**

Sector of Business	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Wholesale and Retail Trade	8,325	18,424	37.58	35.18
Accommodation and Food	8,066	18,557	41.74	37.48
Agriculture, Forestry, and Fishing	2,865	3,957	5.9	5.67
Manufacturing	2,457	5,160	29.39	28.75
Professional, Scientific, and Technical	1,901	3,224	5.02	4.67
Human health and Social Work	1,276	2,083	2.96	2.84
Construction	930	1,489	2.34	2.24
Arts, Entertainment, and Recreation	804	1,744	4.93	4.76
Real Estate Activities	556	895	2.43	2.33
Transportation and Storage	522	1,061	3.79	3.82
Administrative and Support Service	433	791	1.88	1.87
Education	377	562	1.02	1.02
Financial and Insurance	222	343	1.59	1.34
Information and Communication	218	372	0.7	0.7
All other sectors	2,357	3,816	4.05	3.76
<b>Grand Total</b>	<b>31,309</b>	<b>62,478</b>	<b>145.32</b>	<b>136.43</b>

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	4,977	6,668	8.23	7.89
1-4	7,191	11,276	8.08	7.24
5-9	6,210	11,554	11.05	9.85
10-49	10,212	24,478	48.5	44.1
50-249	2,358	7,502	47.91	45.83
250+	361	1,000	21.54	21.52
<b>Grand Total</b>	<b>31,309</b>	<b>62,478</b>	<b>145.32</b>	<b>136.43</b>

**Table 3: Breakdown by County**

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Carlow	447	440	891	2.09	1.91
Cavan	680	672	1,270	3.09	2.79
Clare	813	807	1,449	3	2.76
Cork	4,154	4,105	8,341	16.6	15.79
Donegal	1,338	1,322	2,462	4.76	4.5
Dublin	6,948	6,818	14,903	44.85	41.73
Galway	1,855	1,829	3,489	8.59	8.2
Kerry	1,376	1,358	2,505	4.81	4.57
Kildare	1,129	1,115	2,372	5.79	5.43
Kilkenny	745	729	1,369	2.47	2.34
Laois	446	442	850	1.58	1.5
Leitrim	272	264	441	0.61	0.53
Limerick	1,378	1,359	2,714	6.14	5.91
Longford	319	312	624	1.35	1.18
Louth	897	888	1,752	3.55	3.33
Mayo	993	982	1,799	3.72	3.56
Meath	1,137	1,122	2,299	5.18	4.83
Monaghan	653	643	1,147	2.7	2.62
Offaly	494	488	923	1.65	1.53
Roscommon	390	384	810	1.69	1.62
Sligo	446	440	827	2.09	1.96
Tipperary	1,322	1,299	2,377	4.18	3.82
Waterford	951	941	1,873	4.62	4.5
Westmeath	703	694	1,395	2.61	2.32
Wexford	1,106	1,093	2,086	4.46	4.35
Wicklow	772	763	1,510	3.12	2.85
<b>Grand Total</b>	<b>31,764</b>	<b>31,309</b>	<b>62,478</b>	<b>145.32</b>	<b>136.43</b>

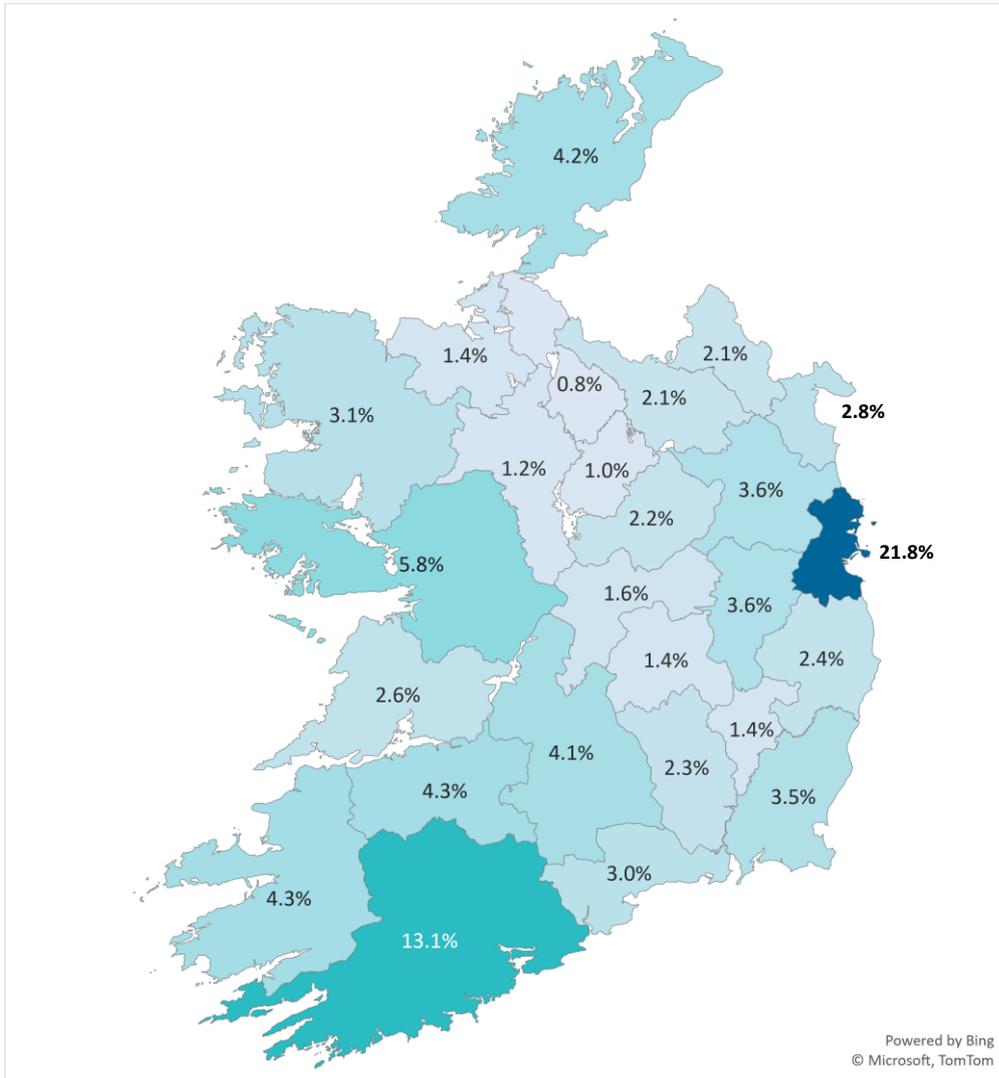
**Table 4: Most Common Trades**

Trades	Registrations by Trade <sup>^</sup>	Approved Claims by Trade <sup>^</sup>
Retail Trade	6,279	14,656
Cafe, Restaurant	3,920	9,180
Farming	2,848	3,952
Bar	2,622	5,261
Manufacturing	1,655	3,794
Personal Services (Hairdressers, Beauticians, etc)	1,295	1,914
Hotels and Accommodation (B&Bs etc)	1,261	3,226
Medical activities	785	1,389
Wholesale Trade	762	1,518
Construction	701	1,119
Accounting, Bookkeeping and Auditing activities	645	1,137
Engineering activities	482	831
Charitable Organisation*	189	284
Sporting Organisation*	156	290
Other	8,731	15,110

<sup>^</sup>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	1,362	1,595	1.09	1.08
Accommodation and Food	1,071	1,626	1.91	1.73
Wholesale and Retail Trade	804	1,218	1.73	1.59
Professional, Scientific, and Technical	224	294	0.21	0.18
Manufacturing	171	236	1.03	1.01
Real Estate Activities	169	207	0.43	0.44
Construction	155	169	0.16	0.14
Human health and Social Work	133	165	0.12	0.12
Arts, Entertainment, and Recreation	117	174	0.43	0.43
Education	86	104	0.03	0.02
Transportation and Storage	65	111	0.7	0.76
Administrative and Support Service	35	44	0.03	0.01
Financial and Insurance	32	47	0.05	0.05
Information and Communication	26	30	0.01	0.01
All other sectors	527	648	0.31	0.31
<b>Grand Total</b>	<b>4,977</b>	<b>6,668</b>	<b>8.23</b>	<b>7.89</b>

**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	3,499	5,852	3.94	3.49
Accommodation and Food	3,433	7,001	6.85	5.84
Agriculture, Forestry, and Fishing	1,315	1,948	2.46	2.39
Professional, Scientific, and Technical	948	1,447	0.72	0.68
Manufacturing	859	1,422	1.53	1.39
Human health and Social Work	539	784	0.35	0.33
Construction	317	436	0.33	0.3
Arts, Entertainment, and Recreation	295	509	0.44	0.4
Real Estate Activities	267	432	0.73	0.66
Transportation and Storage	153	252	0.36	0.35
Administrative and Support Service	136	203	0.13	0.13
Education	103	146	0.07	0.06
Financial and Insurance	88	130	0.08	0.08
Information and Communication	69	108	0.04	0.03
All other sectors	1,380	2,160	1.07	0.94
<b>Grand Total</b>	<b>13,401</b>	<b>22,830</b>	<b>19.13</b>	<b>17.09</b>

**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	3,377	8,859	15.03	13.92
Accommodation and Food	2,847	7,450	14.74	12.45
Manufacturing	936	2,166	7.43	6.91
Professional, Scientific, and Technical	606	1133	1.69	1.6
Human health and Social Work	485	876	0.88	0.85
Construction	344	597	0.82	0.74
Arts, Entertainment, and Recreation	327	849	2.25	2.17
Transportation and Storage	205	406	1.09	1.11
Administrative and Support Service	179	367	0.47	0.45
Agriculture, Forestry, and Fishing	152	339	1.53	1.47
Education	130	206	0.25	0.25
Real Estate Activities	90	184	0.58	0.55
Information and Communication	78	99	0.3	0.3
Financial and Insurance	69	122	0.19	0.19
All other sectors	387	825	1.24	1.12
<b>Grand Total</b>	<b>10,212</b>	<b>24,478</b>	<b>48.5</b>	<b>44.1</b>

**Table 8: 50+ Employees**

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	715	2,480	18.24	17.45
Wholesale and Retail Trade	645	2,495	16.87	16.18
Manufacturing	491	1336	19.4	19.43
Professional, Scientific, and Technical	123	350	2.4	2.2
Human health and Social Work	119	258	1.61	1.54
Construction	114	287	1.03	1.05
Transportation and Storage	99	292	1.64	1.6
Administrative and Support Service	83	177	1.25	1.28
Arts, Entertainment, and Recreation	65	212	1.81	1.76
Education	58	106	0.68	0.68
Information and Communication	49	106	1.24	0.99
Agriculture, Forestry, and Fishing	36	75	0.82	0.72
Real Estate Activities	30	72	0.68	0.68
Financial and Insurance	29	73	0.38	0.39
All other sectors	63	183	1.42	1.39
<b>Grand Total</b>	<b>2,719</b>	<b>8,502</b>	<b>69.46</b>	<b>67.34</b>

## Further Information

Information on the operation of the Temporary Business Energy Support Scheme ("TBESS") is available on [www.revenue.ie](http://www.revenue.ie).

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

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