

Temporary Business Energy Support Scheme

Preliminary Statistics **(06 July 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 06 July, **29,720** businesses have registered for the scheme. **25,495** of these have commenced the claim process. **18,275** businesses have fully completed claims and **7,220** have claims in 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.

Following on from this edition , the next report will be published on 20 July.

Table 1: Economic Sector

Sector of Business	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Wholesale and Retail Trade	8,033	14,857	29.5	27.71
Accommodation and Food	7,796	14,222	31.9	28.8
Agriculture, Forestry, and Fishing	2,413	2,417	3.55	3.5
Manufacturing	2,363	4,160	21.31	20.55
Professional, Scientific, and Technical	1,821	2,660	3.81	3.59
Human health and Social Work	1,190	1,614	2.3	2.21
Construction	883	1,194	1.67	1.63
Arts, Entertainment, and Recreation	769	1,382	3.94	3.81
Real Estate Activities	528	707	1.85	1.76
Transportation and Storage	496	840	2.81	2.8
Administrative and Support Service	403	626	1.27	1.31
Education	362	471	0.75	0.74
Information and Communication	204	276	0.93	0.92
Financial and Insurance	203	280	0.44	0.45
All other sectors	2,256	3,037	3.16	2.99
Grand Total	29,720	48,743	109.19	102.77

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	4,396	4,879	5.61	5.46
1-4	6,908	8,781	5.59	5
5-9	6,120	9,341	8.6	7.58
10-49	9,754	19,245	37.91	34.73
50-249	2,209	5,792	37.34	35.69
250+	333	705	14.13	14.31
Grand Total	29,720	48,743	109.19	102.77

Table 3: Breakdown by County

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
				€m	€m
Carlow	431	422	711	1.6	1.46
Cavan	654	647	988	2.26	2.14
Clare	786	781	1,189	2.51	2.33
Cork	3,838	3,795	6,247	12.42	11.81
Donegal	1,289	1,276	1,976	3.84	3.63
Dublin	6,625	6,503	11,466	32.63	30.65
Galway	1,756	1,732	2,754	6.5	6.26
Kerry	1,317	1,296	1,962	3.93	3.78
Kildare	1,079	1,065	1,856	4.48	4.23
Kilkenny	705	689	1,035	1.91	1.78
Laois	426	421	673	1.2	1.13
Leitrim	260	254	353	0.47	0.44
Limerick	1,294	1,275	2,088	4.42	4.27
Longford	302	295	482	0.95	0.84
Louth	849	839	1,398	2.84	2.67
Mayo	935	925	1,435	2.91	2.75
Meath	1,097	1,084	1,838	4.09	3.8
Monaghan	626	617	905	2.15	2.02
Offaly	470	462	727	1.31	1.24
Roscommon	376	371	632	1.35	1.29
Sligo	429	421	679	1.42	1.32
Tipperary	1,237	1,215	1,854	3.03	2.72
Waterford	894	881	1,486	3.13	2.86
Westmeath	679	672	1,132	1.98	1.82
Wexford	1,067	1,055	1,681	3.41	3.35
Wicklow	735	727	1,196	2.44	2.18
Grand Total	30,156	29,720	48,743	109.19	102.77

Table 4: Most Common Trades

Trades	Registrations by Trade [^]	Approved Claims by Trade [^]
Retail Trade	6,081	11,864
Cafe, Restaurant	3,756	6,950
Bar	2,540	4,090
Farming	2,388	2,391
Manufacturing	1,591	3,088
Hotels and Accommodation (B&Bs etc)	1,233	2,549
Personal Services (Hairdressers, Beauticians, etc)	1,231	1,557
Medical activities	738	1,079
Wholesale Trade	736	1,220
Construction	668	911
Accounting, Bookkeeping and Auditing activities	617	962
Engineering activities	459	674
Charities*	162	185
Approved Sporting Bodies*	146	233
All other Trades	8,346	11,867

[^]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	1,134	946	0.52	0.53
Accommodation and Food	1,002	1,248	1.41	1.27
Wholesale and Retail Trade	724	957	1.26	1.25
Professional, Scientific, and Technical	199	232	0.13	0.11
Manufacturing	153	189	0.75	0.7
Construction	147	138	0.16	0.16
Real Estate Activities	145	162	0.35	0.34
Human health and Social Work	113	130	0.09	0.09
Arts, Entertainment, and Recreation	110	129	0.24	0.24
Transportation and Storage	53	88	0.36	0.43
Education	52	59	0.02	0.01
Administrative and Support Service	34	41	0.03	0.02
Financial and Insurance	30	42	0.04	0.04
Information and Communication	22	22	0.01	0.01
All other sectors	478	496	0.24	0.24
Grand Total	4,396	4,879	5.61	5.46

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	3,451	4,910	3.16	2.76
Accommodation and Food	3,389	5,411	5.11	4.31
Agriculture, Forestry, and Fishing	1,105	1,153	1.35	1.33
Professional, Scientific, and Technical	943	1,251	0.58	0.55
Manufacturing	863	1,182	1.18	1.08
Human health and Social Work	504	580	0.26	0.23
Construction	306	361	0.22	0.19
Arts, Entertainment, and Recreation	302	437	0.39	0.37
Real Estate Activities	269	341	0.59	0.53
Transportation and Storage	154	210	0.23	0.22
Administrative and Support Service	134	167	0.09	0.09
Education	112	137	0.05	0.05
Financial and Insurance	85	106	0.06	0.06
Information and Communication	68	96	0.04	0.03
All other sectors	1,343	1,780	0.88	0.8
Grand Total	13,028	18,122	14.19	12.58

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	3,242	7,059	12.26	11.38
Accommodation and Food	2,729	5,651	11.22	9.61
Manufacturing	889	1,778	5.84	5.49
Professional, Scientific, and Technical	571	914	1.28	1.23
Human health and Social Work	462	692	0.67	0.65
Construction	333	492	0.64	0.57
Arts, Entertainment, and Recreation	298	658	1.8	1.75
Transportation and Storage	192	313	0.86	0.87
Administrative and Support Service	160	281	0.38	0.37
Agriculture, Forestry, and Fishing	143	262	1.15	1.11
Education	140	195	0.17	0.17
Real Estate Activities	88	152	0.41	0.39
Information and Communication	71	82	0.19	0.19
Financial and Insurance	60	83	0.12	0.12
All other sectors	376	633	0.93	0.83
Grand Total	9,754	19,245	37.91	34.73

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	676	1,912	14.17	13.61
Wholesale and Retail Trade	616	1,931	12.81	12.31
Manufacturing	458	1,011	13.54	13.29
Human health and Social Work	111	212	1.27	1.24
Professional, Scientific, and Technical	108	263	1.82	1.7
Construction	97	203	0.66	0.71
Transportation and Storage	97	229	1.36	1.29
Administrative and Support Service	75	137	0.78	0.84
Arts, Entertainment, and Recreation	59	158	1.5	1.45
Education	58	80	0.5	0.51
Information and Communication	43	76	0.69	0.68
Agriculture, Forestry, and Fishing	31	56	0.53	0.54
Financial and Insurance	28	49	0.22	0.23
Real Estate Activities	26	52	0.51	0.5
All other sectors	59	128	1.11	1.13
Grand Total	2,542	6,497	51.48	50

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](#).