

Temporary Business Energy Support Scheme

Preliminary Statistics (11 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 are entitled to 40% of the increase in their bills and from 1 March this increases to 50%.

As of 11 May, **28,681** businesses have registered for the scheme. **24,061** of these have commenced the claim process. **18,259** businesses have fully completed the claims process and **5,802** 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	7,834	12,234	24.24	22.53
Accommodation and Food	7,552	11,600	26.25	23.67
Manufacturing	2,290	3,405	17.01	16.39
Agriculture, Forestry, and Fishing	2,285	1,962	2.68	2.65
Professional, Scientific, and Technical	1,753	2,139	2.73	2.6
Human health and Social Work	1,115	1,225	1.63	1.61
Construction	848	984	1.32	1.29
Arts, Entertainment, and Recreation	739	1,133	3.19	3.1
Real Estate Activities	499	584	1.41	1.37
Transportation and Storage	480	689	2.15	2.1
Administrative and Support Service	382	502	0.94	0.94
Education	348	376	0.46	0.44
Information and Communication	193	237	0.75	0.74
Financial and Insurance	191	232	0.38	0.38
All other sectors	2,172	2,501	2.49	2.34
Grand Total	28,681	39,803	87.63	82.16

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	4,405	4,171	4.48	4.31
1-4	6,696	7,305	4.46	4
5-9	5,935	7,845	7.14	6.23
10-49	9,291	15,552	31.16	28.33
50-249	2,044	4,431	29.94	28.55
250+	310	499	10.46	10.74
Total Businesses	28,681	39,803	87.63	82.16

Table 3: Breakdown by County

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
				€m	€m
Carlow	417	410	578	1.39	1.25
Cavan	637	630	804	1.75	1.65
Clare	774	767	984	1.98	1.83
Cork	3,691	3,643	5,064	9.74	9.31
Donegal	1,256	1,240	1,641	3.18	3.02
Dublin	6,377	6,244	9,304	25.78	24.12
Galway	1,704	1,682	2,259	5.24	5.05
Kerry	1,252	1,228	1,579	3.18	3.05
Kildare	1,045	1,028	1,465	3.52	3.31
Kilkenny	684	666	858	1.49	1.41
Laois	416	412	574	1.04	0.99
Leitrim	257	250	308	0.39	0.36
Limerick	1,263	1,239	1,712	3.49	3.34
Longford	295	288	394	0.77	0.66
Louth	827	816	1,167	2.39	2.27
Mayo	916	905	1,209	2.49	2.35
Meath	1,049	1,036	1,500	3.43	3.15
Monaghan	609	600	746	1.83	1.7
Offaly	453	446	579	0.99	0.95
Roscommon	367	362	500	1.06	0.96
Sligo	412	406	562	1.17	1.01
Tipperary	1,191	1,171	1,520	2.41	2.17
Waterford	865	849	1,197	2.45	2.21
Westmeath	647	638	914	1.67	1.55
Wexford	1,038	1,024	1,407	2.86	2.8
Wicklow	714	701	978	1.93	1.7
Total Businesses	29,156	28,681	39,803	87.63	82.16

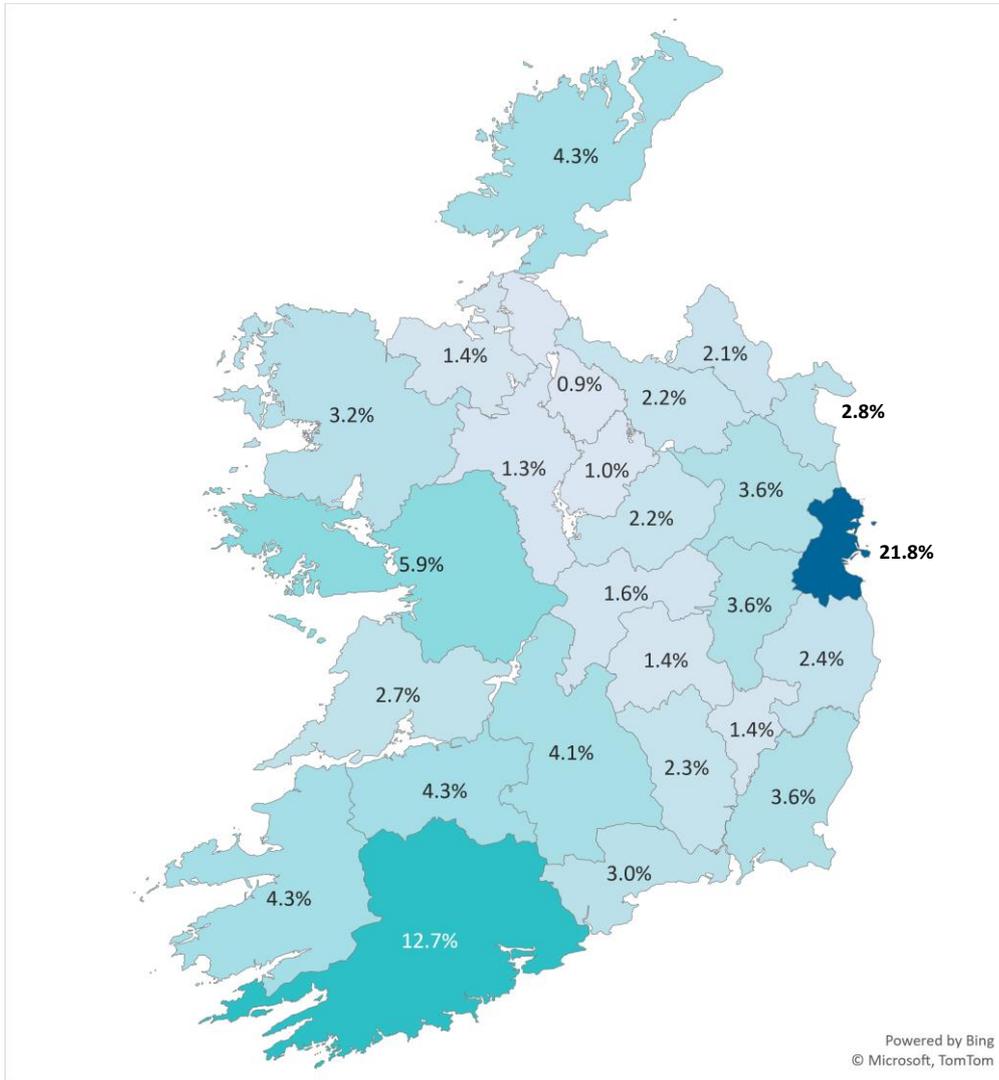
Table 4: Most Common Trades

Trades	Registrations by Trade [^]	Approved Claims by Trade [^]
Retail Trade	5,951	9,805
Cafe, Restaurant	3,618	5,662
Bar	2,477	3,339
Farming	2,257	1,942
Manufacturing	1,540	2,517
Hotels and Accommodation (B&Bs etc)	1,196	2,085
Personal Services (Hairdressers, Beauticians, etc)	1,193	1,261
Wholesale Trade	713	1,000
Medical Activities	700	832
Construction	643	750
Accounting, Bookkeeping and Auditing activities	600	785
Engineering activities	448	540
Approved Sporting Bodies*	135	185
Charities*	128	129
All other Trades	7,971	9,657

[^]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	1,116	806	0.4	0.4
Accommodation and Food	1,020	1,087	1.2	1.08
Wholesale and Retail Trade	750	827	1.06	0.99
Professional, Scientific, and Technical	201	187	0.11	0.09
Manufacturing	151	147	0.46	0.43
Real Estate Activities	147	146	0.32	0.32
Construction	135	106	0.11	0.11
Human health and Social Work	112	101	0.08	0.08
Arts, Entertainment, and Recreation	110	109	0.21	0.21
Education	59	75	0.03	0.03
Transportation and Storage	53	74	0.25	0.31
Administrative and Support Service	34	31	0.02	0.01
Financial and Insurance	30	35	0.04	0.04
Information and Communication	22	21	0.02	0.02
All other sectors	465	419	0.18	0.19
Grand Total	4,405	4,171	4.48	4.31

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	3,351	4,099	2.64	2.26
Accommodation and Food	3,344	4,566	4.18	3.52
Agriculture, Forestry, and Fishing	1,016	932	1.11	1.09
Professional, Scientific, and Technical	908	1046	0.48	0.45
Manufacturing	850	1022	1.02	0.92
Human health and Social Work	471	463	0.19	0.18
Arts, Entertainment, and Recreation	300	377	0.37	0.34
Construction	298	315	0.18	0.16
Real Estate Activities	251	279	0.35	0.33
Transportation and Storage	146	176	0.19	0.17
Administrative and Support Service	134	145	0.07	0.07
Education	109	104	0.04	0.03
Financial and Insurance	77	78	0.03	0.03
Information and Communication	68	80	0.04	0.03
All other sectors	1,308	1,468	0.71	0.63
Grand Total	12,631	15,150	11.59	10.22

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	3,152	5,818	10.44	9.57
Accommodation and Food	2,577	4,534	9.29	7.9
Manufacturing	856	1,440	4.67	4.37
Professional, Scientific, and Technical	533	721	1.01	0.99
Human health and Social Work	429	508	0.43	0.43
Construction	318	399	0.5	0.45
Arts, Entertainment, and Recreation	276	528	1.49	1.46
Transportation and Storage	196	260	0.72	0.71
Administrative and Support Service	152	225	0.29	0.28
Education	131	151	0.13	0.13
Agriculture, Forestry, and Fishing	124	189	0.84	0.82
Real Estate Activities	78	119	0.34	0.33
Information and Communication	65	73	0.18	0.18
Financial and Insurance	58	71	0.09	0.09
All other sectors	346	516	0.74	0.64
Grand Total	9,291	15,552	31.16	28.33

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	611	1,413	11.59	11.18
Wholesale and Retail Trade	581	1,490	10.1	9.71
Manufacturing	433	796	10.85	10.68
Professional, Scientific, and Technical	111	185	1.13	1.07
Human health and Social Work	103	153	0.92	0.91
Construction	97	164	0.52	0.57
Transportation and Storage	85	179	1	0.91
Administrative and Support Service	62	101	0.56	0.58
Arts, Entertainment, and Recreation	53	119	1.12	1.09
Education	49	46	0.26	0.25
Information and Communication	38	63	0.52	0.51
Agriculture, Forestry, and Fishing	29	35	0.33	0.34
Financial and Insurance	26	48	0.21	0.22
Real Estate Activities	23	40	0.41	0.39
All other sectors	53	98	0.87	0.88
Grand Total	2,354	4,930	40.39	39.29

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](#).