

Temporary Business Energy Support Scheme

Preliminary Statistics (12 January 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.

A business can make a claim under the scheme 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 operates 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.

As of 11 January, 10,361 businesses have registered for the scheme. 5,119 of these have commenced the claim process. 3,661 businesses have fully completed the claims process while 1,458 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	3,107	1,490	2.92	2.65
Accommodation and Food	3,354	1,252	2.61	2.27
Manufacturing	881	377	1.92	1.64
Arts, Entertainment, and Recreation	291	111	0.40	0.35
Transportation and Storage	156	65	0.24	0.21
Professional, Scientific, and Technical	553	194	0.16	0.15
Agriculture, Forestry, and Fishing	383	97	0.15	0.15
Real Estate Activities	129	52	0.12	0.11
Human health and Social Work	279	78	0.12	0.11
Construction	228	71	0.10	0.10
Administrative and Support Service	134	39	0.07	0.07
Financial and Insurance	47	16	0.02	0.02
Information and Communication	60	17	0.01	0.01
Education	77	17	0.01	0.01
All other sectors	682	195	0.13	0.11
Total Businesses	10,361	4,071	8.98	7.95

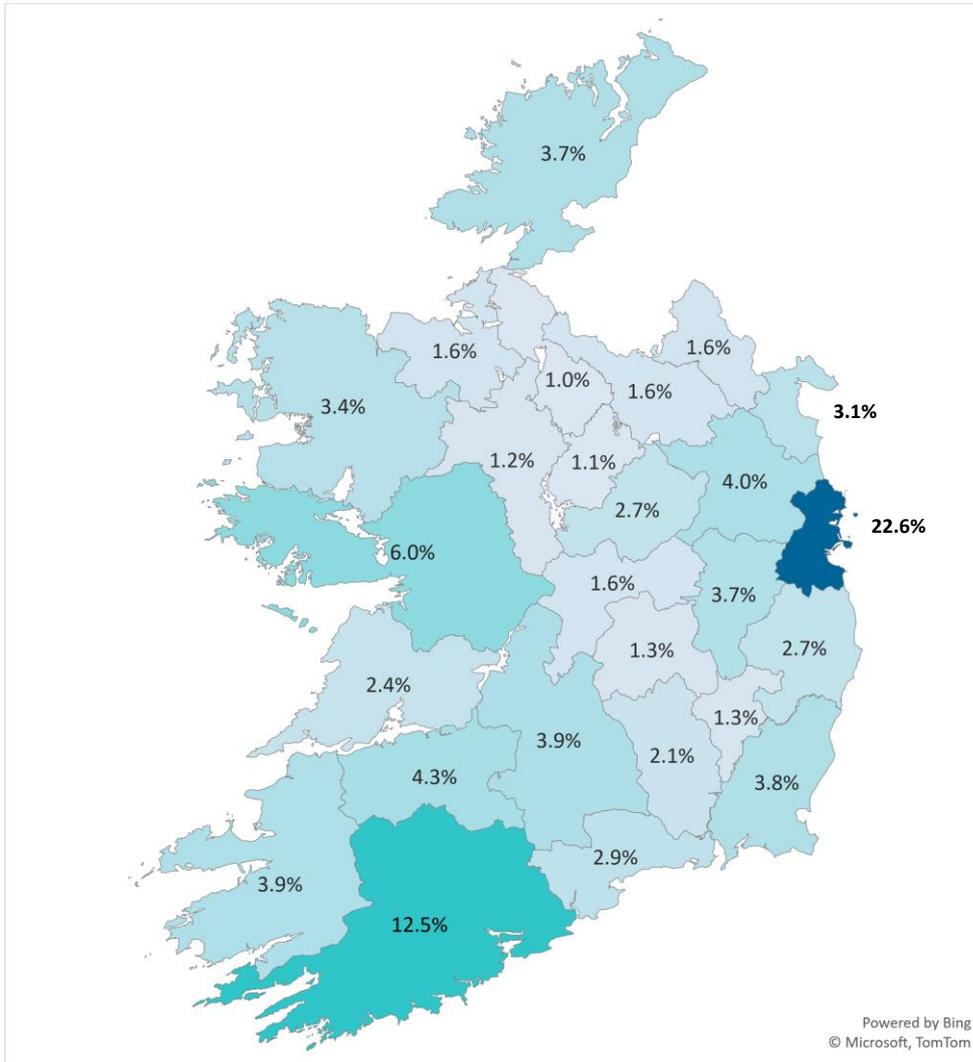
Table 2: Employment Size

	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Not an employer	1,008	284	0.21	0.19
1-4	2,076	657	0.32	0.28
5-9	2,051	743	0.59	0.52
10-49	4,001	1,762	3.69	3.19
50-249	1,102	591	3.63	3.32
250+	123	34	0.54	0.44
Total Businesses	10,361	4,071	8.98	7.95

Table 3: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	2,597	1,285
Cafe, Restaurant	1,512	591
Bar	1032	327
Manufacturing	676	296
Hotels and Accommodation (B&Bs etc)	605	261
Farming	376	90
Personal Services (Hairdressers, Beauticians, etc)	360	105
Accounting, Bookkeeping and Auditing activities	263	100
Wholesale Trade	232	85
Construction	182	58
Medical activities	172	56
Engineering activities	131	43
Approved Sporting Bodies	42	16
Charities	29	4
All other Trades	2,152	754
Total Businesses	10,361	4,071

Figure 1: Registrations by County



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](#).