

Temporary Business Energy Support Scheme

Preliminary Statistics **(13 April 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 13 April, **27,763** businesses have registered for the scheme. **23,073** of these have commenced the claim process. **17,986** businesses have fully completed the claims process and **5,087** 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	7,613	10,585	21.2	18.74
Accommodation and Food	7,377	10,036	22.67	19.17
Manufacturing	2,225	2,927	14.38	12.68
Agriculture, Forestry, and Fishing	2,206	1,724	2.33	2.22
Professional, Scientific, and Technical	1,670	1,797	2.19	1.92
Human health and Social Work	1,055	1,027	1.27	1.13
Construction	818	857	1.11	0.99
Arts, Entertainment, and Recreation	720	930	2.65	2.45
Real Estate Activities	472	489	1.28	1.18
Transportation and Storage	464	577	1.64	1.59
Administrative and Support Service	370	425	0.74	0.75
Education	325	300	0.36	0.31
Financial and Insurance	184	195	0.33	0.32
Information and Communication	182	201	0.66	0.63
All other sectors	2,082	2,153	2.05	1.72
Grand Total	27,763	34,223	74.86	65.8

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	4,410	3,809	3.87	3.36
1-4	6,385	6,245	3.78	3.17
5-9	5,675	6,730	6.11	5.08
10-49	9,002	13,308	27.04	23.37
50-249	1,993	3,722	25.45	23.01
250+	298	409	8.61	7.81
Total Businesses	27,763	34,223	74.86	65.8

Table 3: Breakdown by County

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Carlow	407	400	497	1.16	1.02
Cavan	618	610	700	1.58	1.42
Clare	746	740	851	1.75	1.53
Cork	3,560	3,517	4,282	8.27	7.26
Donegal	1,230	1,215	1,393	2.71	2.43
Dublin	6,161	6,007	7,909	22.04	19.32
Galway	1,664	1,642	1,949	4.66	4.16
Kerry	1,212	1,186	1,392	2.79	2.48
Kildare	1,020	1,000	1,262	2.94	2.56
Kilkenny	665	649	749	1.24	1.09
Laois	408	404	500	0.84	0.73
Leitrim	246	238	267	0.34	0.29
Limerick	1,220	1,200	1,493	3.03	2.7
Longford	289	284	332	0.63	0.52
Louth	802	791	989	2.04	1.78
Mayo	889	877	1,076	2.13	1.85
Meath	1,015	1,002	1,286	2.93	2.62
Monaghan	598	588	643	1.59	1.4
Offaly	442	438	505	0.88	0.81
Roscommon	350	345	438	0.91	0.83
Sligo	398	392	482	1.01	0.87
Tipperary	1,159	1,139	1,339	2.05	1.7
Waterford	830	815	1,026	2.07	1.77
Westmeath	632	622	788	1.4	1.26
Wexford	1,004	992	1,235	2.25	2.06
Wicklow	688	670	840	1.6	1.33
Total Businesses	28,253	27,763	34,223	74.86	65.8

Table 4: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	5,757	8,481
Cafe, Restaurant	3,483	4,881
Bar	2,412	2,899
Farming	2,174	1,701
Manufacturing	1,492	2,150
Hotels and Accommodation (B&Bs etc)	1,163	1,788
Personal Services (Hairdressers, Beauticians, etc)	1,139	1,098
Wholesale Trade	683	867
Medical Activities	665	720
Construction	615	650
Accounting, Bookkeeping and Auditing activities	576	670
Engineering activities	438	476
*Approved Sporting Bodies	127	149
*Charities	111	93
All other Trades	6,928	7,600
Total Businesses	27,763	34,223

***Included for information purpose only**

Appendix

Sectoral Breakdown by Business Size

Table 5: No Employees

Sector of Business	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
No Employees			€m	€m
Agriculture, Forestry, and Fishing	1,085	714	0.32	0.3
Accommodation and Food	1,080	1,069	1.13	0.91
Wholesale and Retail Trade	750	750	0.84	0.75
Professional, Scientific, and Technical	195	155	0.09	0.07
Manufacturing	149	136	0.45	0.3
Real Estate Activities	141	125	0.29	0.26
Construction	129	90	0.09	0.09
Human health and Social Work	118	100	0.07	0.07
Arts, Entertainment, and Recreation	110	93	0.15	0.14
Education	60	64	0.02	0.02
Transportation and Storage	53	64	0.2	0.25
Administrative and Support Service	35	24	0.01	0.01
Financial and Insurance	30	31	0.03	0.03
Information and Communication	19	18	0.02	0.02
All other sectors	456	376	0.15	0.13
Grand Total	4,410	3,809	3.87	3.36

Table 6: 1 to 9 Employees

Sector of Business	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
1 to 9			€m	€m
Accommodation and Food	3,198	3,926	3.6	2.84
Administrative and Support Service	128	120	0.06	0.05
Agriculture, Forestry, and Fishing	971	807	0.92	0.87
All other sectors	1240	1255	0.61	0.49
Arts, Entertainment, and Recreation	289	310	0.29	0.26
Construction	289	274	0.16	0.13
Education	102	82	0.03	0.02
Financial and Insurance	73	63	0.02	0.02
Human health and Social Work	432	390	0.15	0.14
Information and Communication	63	69	0.03	0.02
Manufacturing	817	888	0.9	0.78
Professional, Scientific, and Technical	865	885	0.38	0.33
Real Estate Activities	236	228	0.31	0.28
Transportation and Storage	141	153	0.17	0.15
Wholesale and Retail Trade	3,216	3,525	2.27	1.85
Grand Total	12,060	12,975	9.89	8.25

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	3,074	5,020	9.06	7.98
Accommodation and Food	2,504	3,867	8.07	6.54
Manufacturing	833	1238	4.09	3.6
Professional, Scientific, and Technical	509	610	0.81	0.73
Human health and Social Work	404	419	0.35	0.32
Construction	307	352	0.43	0.35
Arts, Entertainment, and Recreation	268	430	1.27	1.16
Transportation and Storage	186	226	0.65	0.61
Administrative and Support Service	148	194	0.24	0.22
Agriculture, Forestry, and Fishing	123	173	0.78	0.73
Education	120	118	0.1	0.09
Real Estate Activities	73	105	0.31	0.28
Information and Communication	64	61	0.17	0.17
Financial and Insurance	56	62	0.08	0.08
All other sectors	333	433	0.63	0.5
Grand Total	9,002	13,308	27.04	23.37

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	595	1,174	9.87	8.88
Wholesale and Retail Trade	573	1290	9.02	8.17
Manufacturing	426	665	8.94	7.99
Human health and Social Work	101	118	0.69	0.6
Professional, Scientific, and Technical	101	147	0.91	0.78
Construction	93	141	0.43	0.42
Transportation and Storage	84	134	0.63	0.57
Administrative and Support Service	59	87	0.42	0.47
Arts, Entertainment, and Recreation	53	97	0.95	0.89
Education	43	36	0.21	0.17
Information and Communication	36	53	0.44	0.42
Agriculture, Forestry, and Fishing	27	30	0.31	0.31
Financial and Insurance	25	39	0.19	0.19
Real Estate Activities	22	31	0.37	0.35
All other sectors	53	89	0.67	0.6
Grand Total	2,291	4,131	34.06	30.81

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](#).