

Temporary Business Energy Support Scheme

Preliminary Statistics (16 March 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.

Under the initial 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 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 initially operated 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.

The Minister for Finance recently announced a number of enhancements to the scheme. Some of these changes will require State aid approval and, subject to receiving that approval, will be provided for in the forthcoming Finance Bill. Revenue will continue to operate the scheme under the current legislation until further notice.

As of 15 March, 26,346 businesses have registered for the scheme. 21,609 of these have commenced the claim process. 16,967 businesses have fully completed the claims process while 4,642 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	7,263	8,551	17.22	15.13
Accommodation and Food	7,106	8,014	18.11	15.28
Manufacturing	2,111	2,407	11.95	10.39
Agriculture, Forestry, and Fishing	2,085	1,438	1.76	1.62
Professional, Scientific, and Technical	1,555	1,388	1.66	1.42
Human health and Social Work	975	821	0.99	0.87
Construction	769	665	0.94	0.82
Arts, Entertainment, and Recreation	677	762	2.27	2.05
Real Estate Activities	449	399	1.03	0.8
Transportation and Storage	437	461	1.43	1.33
Administrative and Support Service	341	340	0.62	0.6
Education	283	234	0.21	0.17
Information and Communication	166	164	0.59	0.56
Financial and Insurance	163	150	0.27	0.27
All other sectors	1,966	1,737	1.56	1.29
Grand Total	26,346	27,531	60.61	52.58

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	4,131	3,122	3.11	2.49
1-4	5,986	5,028	3.05	2.51
5-9	5,361	5,338	4.87	3.99
10-49	8,652	10,724	22.41	19.02
50-249	1,924	2,969	20.47	18.46
250+	292	350	6.71	6.12
Total Businesses	26,346	27,531	60.61	52.58

Table 3: Breakdown by County

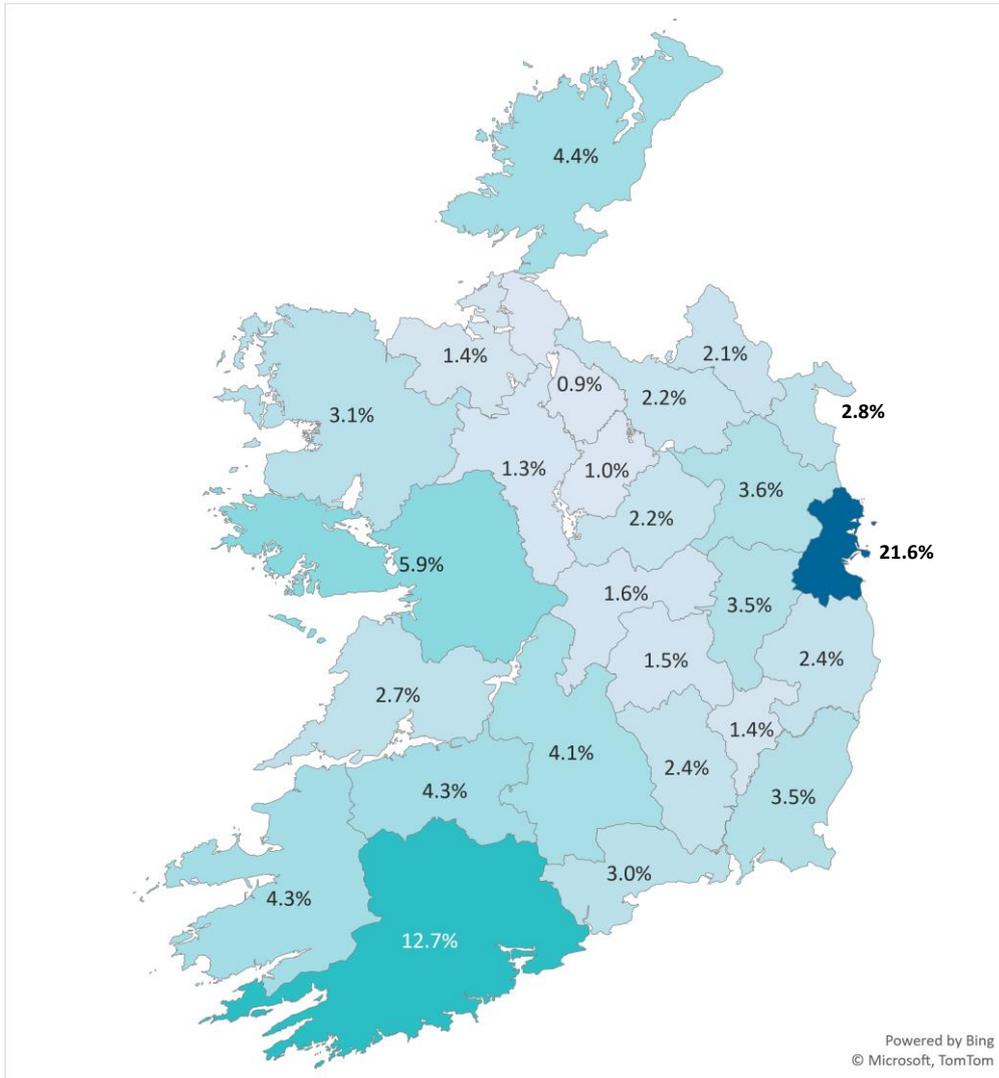
County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
				€m	€m
Carlow	391	380	405	0.98	0.86
Cavan	583	577	555	1.21	1.1
Clare	709	704	690	1.46	1.23
Cork	3,395	3,350	3,490	6.7	5.8
Donegal	1,169	1,151	1,144	2.25	1.97
Dublin	5,836	5,678	6,254	17.5	15.16
Galway	1,584	1,560	1,597	3.8	3.31
Kerry	1,151	1,127	1,140	2.31	2.05
Kildare	950	935	988	2.36	2.11
Kilkenny	646	629	594	1.02	0.86
Laois	387	383	401	0.64	0.57
Leitrim	234	230	220	0.27	0.23
Limerick	1,144	1,125	1,194	2.5	2.22
Longford	281	276	272	0.54	0.45
Louth	755	746	770	1.52	1.34
Mayo	843	826	866	1.8	1.49
Meath	970	957	1,013	2.38	2.04
Monaghan	572	564	540	1.37	1.13
Offaly	425	422	430	0.73	0.67
Roscommon	339	335	359	0.79	0.69
Sligo	371	363	391	0.77	0.65
Tipperary	1,113	1,091	1,061	1.63	1.39
Waterford	790	779	842	1.72	1.46
Westmeath	599	589	645	1.18	1.07
Wexford	951	935	996	1.88	1.66
Wicklow	650	634	674	1.28	1.09
Total Businesses	26,838	26,346	27,531	60.61	52.58

Table 4: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	5,572	6,899
Cafe, Restaurant	3,338	3,859
Bar	2,355	2,362
Farming	2,058	1,431
Manufacturing	1,425	1,760
Hotels and Accommodation (B&Bs etc)	1,122	1,443
Personal Services (Hairdressers, Beauticians, etc)	1,063	865
Wholesale Trade	652	669
Medical Activities	619	577
Construction	580	532
Accounting, Bookkeeping and Auditing activities	551	504
Engineering activities	402	365
Approved Sporting Bodies	114	115
Charities	97	73
All other Trades	6,398	6,077
Total Businesses	26,346	27,531

***Included for information purpose only**

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	1,067	642	0.34	0.32
Accommodation and Food	1,048	926	0.99	0.76
Wholesale and Retail Trade	897	812	0.91	0.65
Professional, Scientific, and Technical	211	164	0.08	0.07
Manufacturing	188	174	0.48	0.35
Real Estate Activities	142	104	0.19	0.16
Arts, Entertainment, and Recreation	131	108	0.19	0.17
Construction	131	93	0.1	0.09
Human health and Social Work	122	88	0.05	0.05
Education	58	58	0.03	0.02
Transportation and Storage	55	57	0.19	0.2
Administrative and Support Service	41	31	0.02	0.01
Financial and Insurance	29	26	0.02	0.02
Information and Communication	23	13	0.01	0.01
All other sectors	443	332	0.14	0.12
Grand Total	4,586	3,628	3.74	3.01

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
Accommodation and Food	3,085	3,100	2.84	2.21
Wholesale and Retail Trade	3,002	2,821	1.84	1.48
Agriculture, Forestry, and Fishing	887	658	0.72	0.66
Professional, Scientific, and Technical	822	720	0.32	0.27
Manufacturing	757	712	0.7	0.62
Human health and Social Work	404	318	0.11	0.1
Arts, Entertainment, and Recreation	266	193	0.11	0.08
Construction	263	252	0.25	0.21
Real Estate Activities	221	191	0.27	0.24
Transportation and Storage	131	118	0.15	0.14
Administrative and Support Service	118	100	0.05	0.04
Education	85	53	0.02	0.01
Financial and Insurance	65	52	0.02	0.01
Information and Communication	59	58	0.03	0.02
All other sectors	1,182	1,020	0.5	0.4
Grand Total	11,347	10,366	7.92	6.5

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	2,801	3,866	7.34	6.42
Accommodation and Food	2,377	3,023	6.5	5.21
Manufacturing	763	976	3.45	2.86
Professional, Scientific, and Technical	426	398	0.58	0.52
Human health and Social Work	355	329	0.27	0.25
Construction	282	270	0.32	0.25
Arts, Entertainment, and Recreation	233	326	1.04	0.93
Transportation and Storage	170	181	0.58	0.54
Administrative and Support Service	125	145	0.19	0.18
Education	108	105	0.09	0.09
Agriculture, Forestry, and Fishing	106	114	0.53	0.48
Real Estate Activities	63	79	0.23	0.22
Information and Communication	52	51	0.16	0.15
Financial and Insurance	45	43	0.06	0.06
All other sectors	291	312	0.44	0.35
Grand Total	8,197	10,218	21.78	18.5

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	596	965	7.78	7.1
Wholesale and Retail Trade	563	1,052	7.14	6.57
Manufacturing	403	545	7.31	6.56
Human health and Social Work	96	106	0.69	0.55
Professional, Scientific, and Technical	94	86	0.57	0.47
Construction	90	109	0.41	0.39
Transportation and Storage	81	105	0.51	0.45
Administrative and Support Service	57	64	0.36	0.36
Arts, Entertainment, and Recreation	50	76	0.79	0.74
Education	32	18	0.07	0.04
Information and Communication	32	42	0.39	0.38
Agriculture, Forestry, and Fishing	25	24	0.17	0.16
Financial and Insurance	24	29	0.17	0.17
Real Estate Activities	23	25	0.33	0.18
All other sectors	50	73	0.48	0.43
Grand Total	2,216	3,319	27.17	24.57

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](#).