

# **Temporary Business Energy Support Scheme**

## **Preliminary Statistics (19 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 18 January, 12,357 businesses have registered for the scheme. 6,727 of these have commenced the claim process. 4,861 businesses have fully completed the claims process while 1,866 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<br>€m | Value of Paid Claims<br>€m |
|---|---------------|-----------------|--------------------------------|----------------------------|
| Wholesale and Retail Trade              | 3,683         | 2,068           | 4.07                           | 3.66                       |
| Accommodation and Food                  | 3,929         | 1,779           | 3.59                           | 3.20                       |
| Manufacturing                           | 1,033         | 524             | 2.51                           | 2.10                       |
| Professional, Scientific, and Technical | 664           | 270             | 0.27                           | 0.26                       |
| Agriculture, Forestry, and Fishing      | 523           | 172             | 0.30                           | 0.28                       |
| Arts, Entertainment, and Recreation     | 331           | 150             | 0.51                           | 0.48                       |
| Human health and Social Work            | 340           | 123             | 0.15                           | 0.13                       |
| Construction                            | 280           | 105             | 0.16                           | 0.16                       |
| Transportation and Storage              | 192           | 90              | 0.30                           | 0.29                       |
| Real Estate Activities                  | 156           | 73              | 0.15                           | 0.14                       |
| Administrative and Support Service      | 159           | 53              | 0.09                           | 0.07                       |
| Education                               | 98            | 32              | 0.02                           | 0.02                       |
| Financial and Insurance                 | 58            | 25              | 0.02                           | 0.02                       |
| Information and Communication           | 75            | 23              | 0.02                           | 0.01                       |
| All other sectors                       | 836           | 306             | 0.24                           | 0.16                       |
| <b>Total Businesses</b>                 | <b>12,357</b> | <b>5,793</b>    | <b>12.38</b>                   | <b>10.99</b>               |

**Table 2: Employment Size**

|                         | Registrations | Approved Claims | Value of Approved Claims<br>€m | Value of Paid Claims<br>€m |
|-------------------------|---------------|-----------------|--------------------------------|----------------------------|
| Not an employer         | 1,289         | 407             | 0.29                           | 0.25                       |
| 1-4                     | 2,522         | 963             | 0.48                           | 0.41                       |
| 5-9                     | 2,430         | 1,075           | 0.88                           | 0.80                       |
| 10-49                   | 4,724         | 2,505           | 5.20                           | 4.66                       |
| 50-249                  | 1,242         | 793             | 4.70                           | 4.23                       |
| 250+                    | 150           | 50              | 0.80                           | 0.63                       |
| <b>Total Businesses</b> | <b>12,357</b> | <b>5,793</b>    | <b>12.38</b>                   | <b>10.99</b>               |

**Table 3: Most Common Trades**

| Trades   | Registrations | Approved Claims |
|--|---------------|-----------------|
| Retail Trade                                       | 3,004         | 1,773           |
| Cafe, Restaurant                                   | 1,817         | 854             |
| Bar  | 1,201         | 480             |
| Manufacturing                                      | 776           | 418             |
| Hotels and Accommodation (B&Bs etc)                | 686           | 366             |
| Farming  | 504           | 160             |
| Personal Services (Hairdressers, Beauticians, etc) | 450           | 156             |
| Accounting, Bookkeeping and Auditing activities    | 296           | 145             |
| Wholesale Trade                                    | 283           | 127             |
| Construction                                       | 230           | 80              |
| Medical activities                                 | 204           | 85              |
| Engineering activities                             | 162           | 59              |
| Approved Sporting Bodies                           | 47            | 21              |
| Charities  | 32            | 5               |
| All other Trades                                   | 2,665         | 1064            |
| <b>Total Businesses</b>                            | <b>12,357</b> | <b>5,793</b>    |



## Further Information

Information on the operation of the Temporary Business Energy Support Scheme (“TBESS”) is available on [www.revenue.ie](http://www.revenue.ie).

Queries of a statistical nature in relation to TBESS can be sent to [statistics@revenue.ie](mailto:statistics@revenue.ie). Media queries should be directed in the first instance to [revpress@revenue.ie](mailto:revpress@revenue.ie).

Statistical updates on TBESS will be published regularly [here](#).