

Temporary Business Energy Support Scheme

Preliminary Statistics (23 February 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 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.

On the 22 February the Minister for Finance issued a statement in relation to the extension of the scheme which can be viewed [here](#).

As of 22 February, 24,300 businesses have registered for the scheme. 19,098 of these have commenced the claim process. 15,028 businesses have fully completed the claims process while 4,070 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	6,777	6,605	12.72	11.02
Accommodation and Food	6,729	6,111	13.82	11.46
Manufacturing	1,937	1,789	8.93	7.62
Agriculture, Forestry, and Fishing	1,859	1,088	1.29	1.14
Professional, Scientific, and Technical	1,407	1,039	1.22	1.09
Human health and Social Work	853	570	0.67	0.57
Arts, Entertainment, and Recreation	615	566	1.7	1.54
Construction	683	508	0.67	0.58
Transportation and Storage	398	341	0.96	0.86
Real Estate Activities	413	302	0.65	0.59
Administrative and Support Service	310	265	0.48	0.42
Education	241	171	0.15	0.11
Financial and Insurance	143	112	0.19	0.18
Information and Communication	148	108	0.37	0.32
All other sectors	1,787	1,304	1.09	0.9
Total Businesses	24,300	20,879	44.91	38.39

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	3,692	2,349	2.1	1.72
1-4	5,466	3,855	2.33	1.84
5-9	4,939	4,002	3.53	2.79
10-49	8,115	8,136	16.58	13.87
50-249	1,820	2,292	15.88	14.23
250+	268	245	4.47	3.94
Total Businesses	24,300	20,879	44.91	38.39

Table 3: Breakdown by County

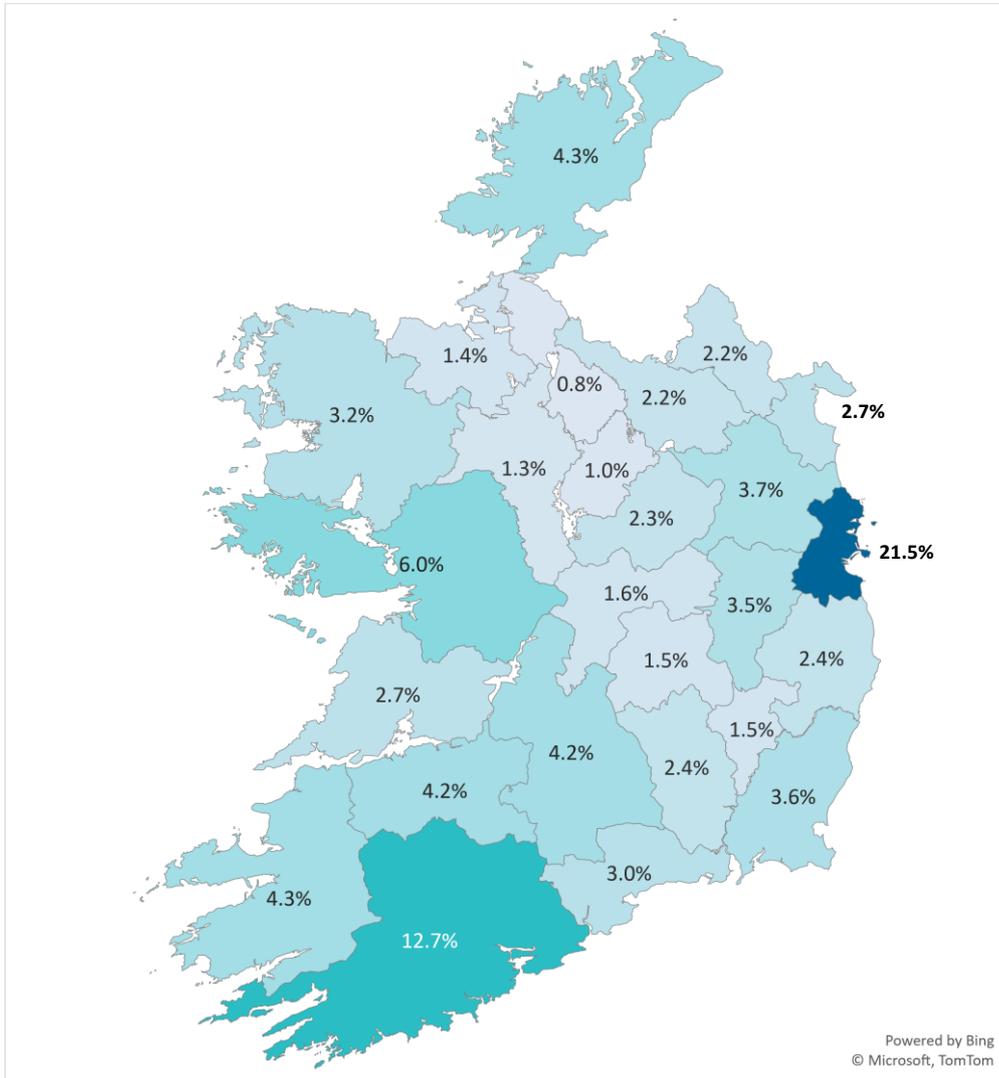
County	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
			€m	€m
Carlow	354	302	0.7	0.61
Cavan	532	433	0.99	0.89
Clare	650	507	1.08	0.9
Cork	3,087	2,637	5.06	4.4
Donegal	1,056	888	1.8	1.53
Dublin	5,225	4,724	12.52	10.46
Galway	1,452	1220	2.69	2.36
Kerry	1055	886	1.86	1.56
Kildare	852	733	1.72	1.51
Kilkenny	573	445	0.75	0.64
Laois	354	318	0.5	0.44
Leitrim	203	172	0.21	0.17
Limerick	1025	879	1.76	1.59
Longford	245	205	0.37	0.3
Louth	668	563	1.13	0.98
Mayo	774	654	1.4	1.21
Meath	890	761	1.84	1.66
Monaghan	527	430	0.98	0.81
Offaly	393	334	0.61	0.55
Roscommon	315	284	0.62	0.55
Sligo	331	305	0.55	0.46
Tipperary	1009	813	1.32	1.05
Waterford	725	595	1.13	0.98
Westmeath	547	493	0.93	0.83
Wexford	875	772	1.45	1.2
Wicklow	583	526	0.94	0.76
Total Businesses	24,300	20,879	44.91	38.39

Table 4: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	5,233	5,426
Cafe, Restaurant	3,105	2,884
Bar	2,222	1,777
Farming	1,830	1,083
Manufacturing	1,302	1,314
Hotels and Accommodation (B&Bs etc)	1,074	1,151
Personal Services (Hairdressers, Beauticians, etc)	966	665
Wholesale Trade	594	473
Medical activities	550	407
Accounting, Bookkeeping and Auditing activities	520	419
Construction	508	378
Engineering activities	357	279
*Approved Sporting Bodies	98	82
*Charities	80	48
All other Trades	5,861	4,493
Total Businesses	24,300	20,879

***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
Accommodation and Food	965	724	0.8	0.58
Agriculture, Forestry, and Fishing	945	482	0.26	0.25
Wholesale and Retail Trade	794	596	0.57	0.49
Professional, Scientific, and Technical	190	122	0.06	0.05
Manufacturing	166	114	0.21	0.16
Real Estate Activities	131	78	0.15	0.13
Construction	118	71	0.09	0.08
Arts, Entertainment, and Recreation	114	81	0.16	0.15
Human health and Social Work	104	66	0.04	0.04
Education	54	45	0.02	0.02
Transportation and Storage	51	40	0.06	0.06
Administrative and Support Service	35	25	0.01	0.01
Financial and Insurance	26	20	0.02	0.02
Information and Communication	20	10	0	0
All other sectors	394	255	0.1	0.09
Grand Total	4,107	2,729	2.56	2.13

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	2,912	2,392	2.15	1.59
Wholesale and Retail Trade	2,764	2,163	1.39	1.1
Agriculture, Forestry, and Fishing	793	500	0.54	0.48
Professional, Scientific, and Technical	741	544	0.24	0.21
Manufacturing	688	548	0.56	0.46
Human health and Social Work	352	210	0.06	0.05
Arts, Entertainment, and Recreation	238	182	0.15	0.12
Construction	234	151	0.08	0.06
Real Estate Activities	201	141	0.17	0.14
Transportation and Storage	113	82	0.09	0.07
Administrative and Support Service	112	79	0.04	0.03
Education	70	38	0.01	0.01
Financial and Insurance	56	34	0.01	0.01
Information and Communication	51	40	0.01	0.01
All other sectors	1,080	753	0.36	0.29
Grand Total	10,405	7,857	5.87	4.63

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	2,678	3,049	5.71	4.91
Accommodation and Food	2,268	2,245	4.71	3.73
Manufacturing	708	713	2.46	2.02
Professional, Scientific, and Technical	389	293	0.44	0.41
Human health and Social Work	311	227	0.17	0.13
Construction	251	200	0.23	0.18
Arts, Entertainment, and Recreation	217	244	0.8	0.72
Transportation and Storage	157	140	0.47	0.41
Administrative and Support Service	112	109	0.16	0.14
Agriculture, Forestry, and Fishing	100	88	0.37	0.3
Education	95	76	0.06	0.05
Real Estate Activities	59	63	0.16	0.16
Information and Communication	47	31	0.08	0.06
Financial and Insurance	41	36	0.04	0.03
All other sectors	267	242	0.29	0.21
Grand Total	7,700	7,756	16.13	13.46

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	584	750	6.16	5.57
Wholesale and Retail Trade	541	797	5.04	4.52
Manufacturing	375	414	5.7	4.98
Professional, Scientific, and Technical	87	80	0.48	0.42
Human health and Social Work	86	67	0.4	0.34
Construction	80	86	0.29	0.25
Transportation and Storage	77	79	0.34	0.32
Administrative and Support Service	51	52	0.27	0.24
Arts, Entertainment, and Recreation	46	59	0.59	0.55
Information and Communication	30	27	0.27	0.25
Education	22	12	0.06	0.04
Real Estate Activities	22	20	0.17	0.16
Agriculture, Forestry, and Fishing	21	18	0.12	0.11
Financial and Insurance	20	22	0.12	0.12
All other sectors	46	54	0.33	0.31
Grand Total	2,088	2,537	20.35	18.17

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](#).