

# **Temporary Business Energy Support Scheme**

## **Preliminary Statistics (26 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 25 January, 15,275 businesses have registered for the scheme. 9,148 of these have commenced the claim process. 6,801 businesses have fully completed the claims process while 2,347 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	4,495	2,869	5.59	4.49
Accommodation and Food	4,637	2,456	5.27	3.81
Manufacturing	1,255	735	3.45	2.47
Professional, Scientific, and Technical	840	380	0.38	0.30
Agriculture, Forestry, and Fishing	765	296	0.44	0.36
Arts, Entertainment, and Recreation	420	217	0.67	0.56
Human health and Social Work	460	173	0.21	0.17
Construction	381	151	0.20	0.18
Transportation and Storage	246	130	0.40	0.32
Real Estate Activities	210	101	0.19	0.16
Administrative and Support Service	187	89	0.15	0.11
Education	135	55	0.03	0.02
Financial and Insurance	89	40	0.12	0.02
Information and Communication	75	40	0.04	0.04
All other sectors	1,080	454	0.34	0.21
<b>Total Businesses</b>	<b>15,275</b>	<b>8,186</b>	<b>17.49</b>	<b>13.24</b>

**Table 2: Employment Size**

	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Not an employer	1,780	654	0.65	0.40
1-4	3,216	1,384	0.71	0.52
5-9	3,038	1,524	1.28	0.98
10-49	5,661	3,513	7.27	5.70
50-249	1,388	1,040	6.27	4.96
250+	192	71	1.31	0.68
<b>Total Businesses</b>	<b>15,275</b>	<b>8,186</b>	<b>17.49</b>	<b>13.24</b>

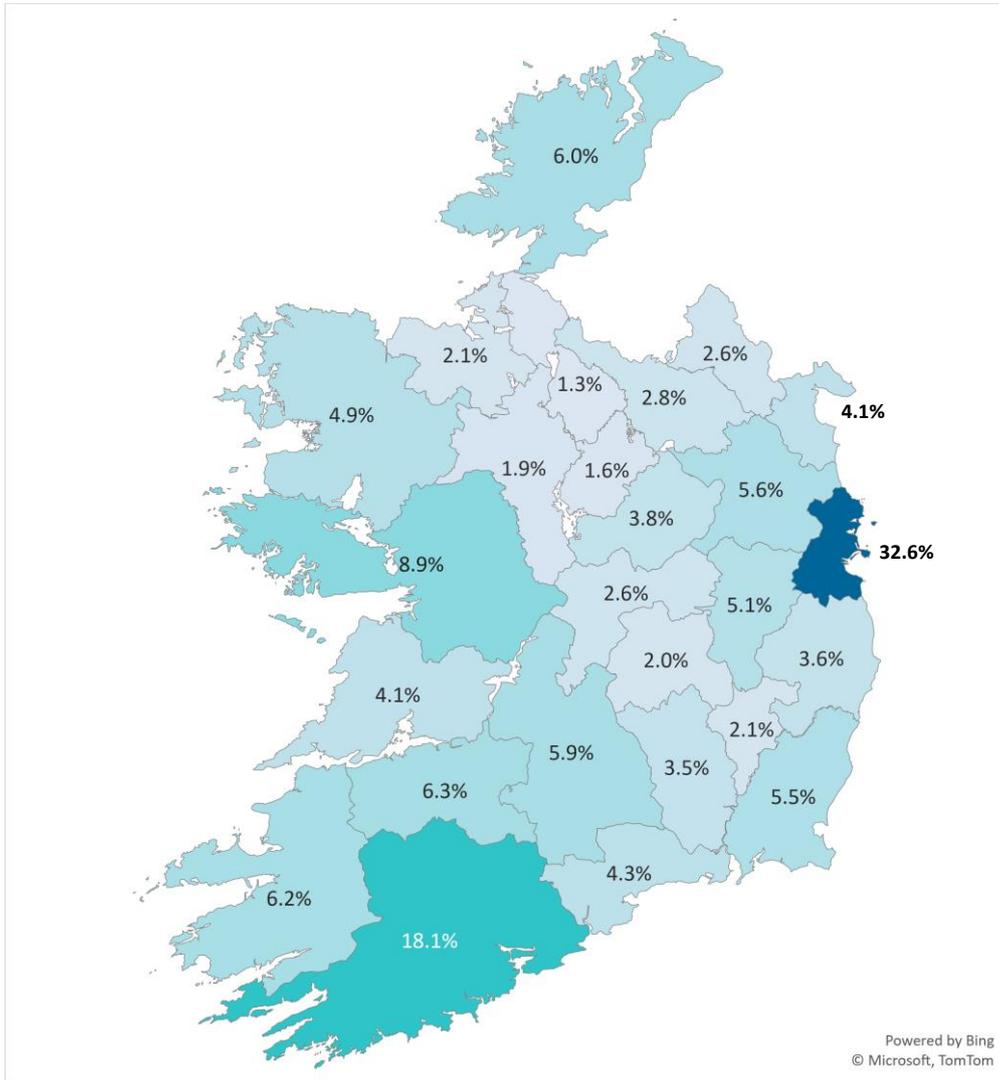
**Table 3: Breakdown by County**

County	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
			€m	€m
Carlow	214	125	0.32	0.23
Cavan	287	166	0.33	0.29
Clare	418	195	0.44	0.38
Cork	1,873	1,052	2.04	1.54
Donegal	621	303	0.72	0.54
Dublin	3,398	1,892	4.43	3.17
Galway	926	455	0.99	0.78
Kerry	640	345	0.77	0.65
Kildare	530	265	0.62	0.46
Kilkenny	362	169	0.27	0.21
Laois	211	119	0.23	0.17
Leitrim	137	68	0.08	0.07
Limerick	647	333	0.73	0.57
Longford	166	85	0.13	0.08
Louth	428	273	0.60	0.48
Mayo	506	258	0.69	0.46
Meath	575	313	0.77	0.55
Monaghan	265	140	0.31	0.27
Offaly	267	129	0.25	0.19
Roscommon	198	120	0.23	0.19
Sligo	216	131	0.30	0.22
Tipperary	613	297	0.58	0.45
Waterford	444	237	0.42	0.31
Westmeath	389	211	0.31	0.28
Wexford	570	289	0.57	0.40
Wicklow	374	216	0.38	0.31
<b>Total Businesses</b>	<b>15,275</b>	<b>8,186</b>	<b>17.49</b>	<b>13.24</b>

**Table 4: Most Common Trades**

Trades	Registrations	Approved Claims
Retail Trade	3,616	2,444
Cafe, Restaurant	2,133	1,185
Bar	1,441	656
Manufacturing	906	568
Hotels and Accommodation (B&Bs etc)	780	491
Farming	743	286
Personal Services (Hairdressers, Beauticians, etc)	586	231
Wholesale Trade	352	178
Accounting, Bookkeeping and Auditing activities	351	190
Construction	295	124
Medical activities	294	121
Engineering activities	214	98
Approved Sporting Bodies	61	31
Charities	47	15
All other Trades	3,456	1,568
<b>Total Businesses</b>	<b>15,275</b>	<b>8,186</b>

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](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](#).