

Temporary Business Energy Support Scheme

Preliminary Statistics **(27 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 27 April, **28,313** businesses have registered for the scheme. **23,644** of these have commenced the claim process. **18,078** businesses have fully completed the claims process and **5,566** 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	7,746	11,436	22.7	20.73
Accommodation and Food	7,478	10,834	24.6	21.51
Manufacturing	2,269	3,180	15.67	14.55
Agriculture, Forestry, and Fishing	2,241	1,833	2.52	2.42
Professional, Scientific, and Technical	1,721	1,985	2.51	2.28
Human health and Social Work	1,093	1,129	1.4	1.29
Construction	837	930	1.25	1.19
Arts, Entertainment, and Recreation	733	1,038	2.91	2.73
Real Estate Activities	492	542	1.37	1.27
Transportation and Storage	476	639	1.8	1.81
Administrative and Support Service	376	473	0.85	0.85
Education	339	347	0.43	0.4
Financial and Insurance	189	214	0.35	0.35
Information and Communication	188	227	0.73	0.71
All other sectors	2,135	2,335	2.32	2.11
Grand Total	28,313	37,142	81.4	74.2

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	3,988	3,552	3.64	3.31
1-4	6,800	7,018	4.28	3.67
5-9	5,940	7,416	6.8	5.74
10-49	9,245	14,579	29.4	25.95
50-249	2,035	4,123	27.75	26.04
250+	305	454	9.54	9.49
Total Businesses	28,313	37,142	81.4	74.2

Table 3: Breakdown by County

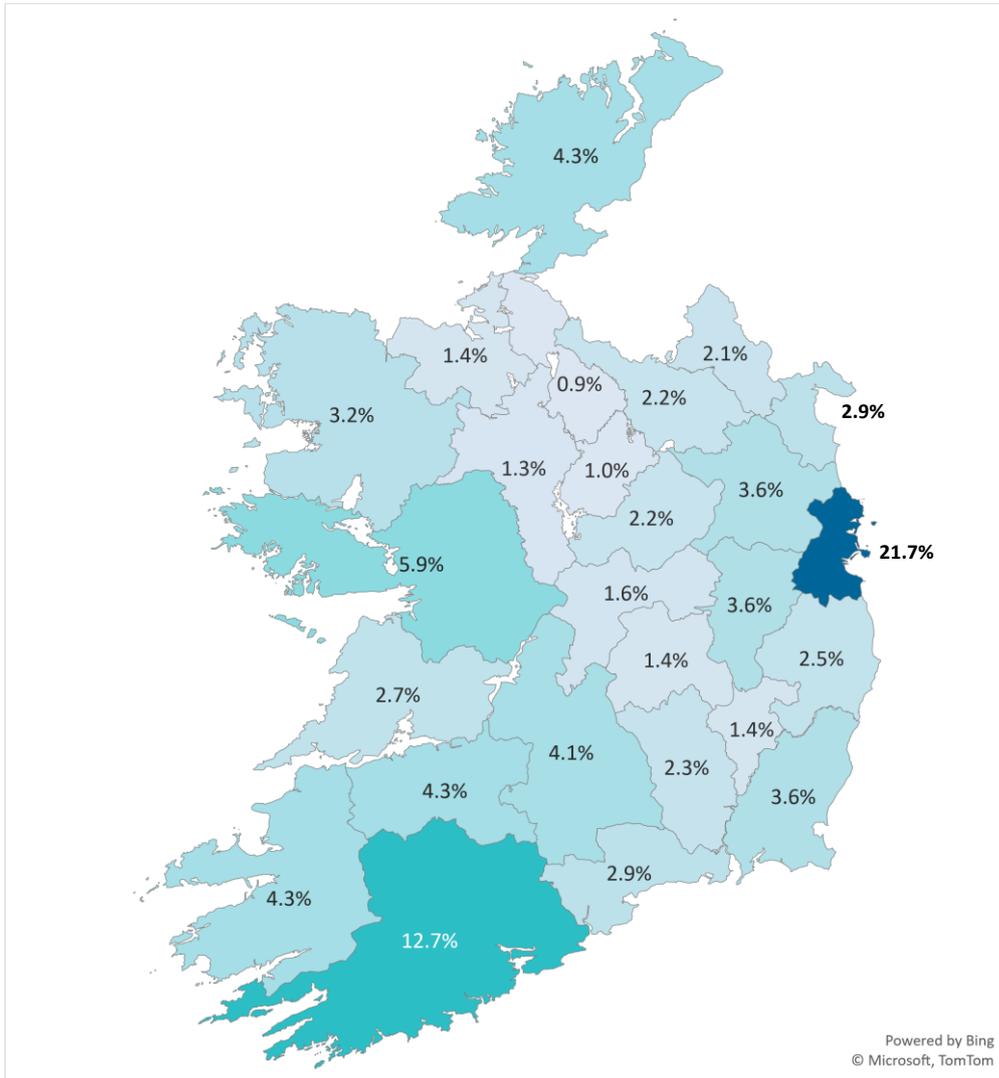
County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
				€m	€m
Carlow	413	406	537	1.27	1.11
Cavan	633	624	758	1.7	1.59
Clare	759	753	908	1.87	1.68
Cork	3,633	3,589	4,690	9.03	8.29
Donegal	1,246	1,231	1,524	2.93	2.7
Dublin	6,280	6,140	8,655	23.9	21.81
Galway	1,690	1,665	2,120	5.06	4.73
Kerry	1,236	1,213	1,482	2.95	2.71
Kildare	1,037	1,019	1,378	3.2	2.96
Kilkenny	671	655	795	1.38	1.26
Laois	412	407	547	1	0.92
Leitrim	253	245	282	0.36	0.31
Limerick	1,247	1,223	1,592	3.19	2.92
Longford	294	286	360	0.7	0.6
Louth	818	807	1,084	2.24	2.06
Mayo	904	894	1,151	2.32	2.08
Meath	1,037	1,025	1,402	3.26	2.92
Monaghan	607	598	704	1.76	1.59
Offaly	445	441	544	0.95	0.89
Roscommon	364	359	477	0.99	0.92
Sligo	409	403	524	1.06	0.92
Tipperary	1,180	1,160	1,430	2.23	1.96
Waterford	845	830	1,099	2.24	2
Westmeath	641	632	854	1.53	1.36
Wexford	1,026	1,013	1,324	2.49	2.37
Wicklow	708	695	921	1.8	1.55
Total Businesses	28,788	28,313	37,142	81.4	74.2

Table 4: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	5,878	9,175
Cafe, Restaurant	3,562	5,289
Bar	2,454	3,106
Farming	2,212	1,812
Manufacturing	1,525	2,351
Hotels and Accommodation (B&Bs etc)	1,182	1,949
Personal Services (Hairdressers, Beauticians, etc)	1,171	1,179
Wholesale Trade	705	942
Medical Activities	685	775
Construction	630	706
Accounting, Bookkeeping and Auditing activities	592	737
Engineering activities	445	509
*Approved Sporting Bodies	133	171
*Charities	123	113
All other Trades	7,016	8,328
Total Businesses	28,313	37,142

***Included for information purpose only**

Figure 1: Registrations by County



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	1,051	722	0.34	0.33
Accommodation and Food	871	886	0.9	0.78
Wholesale and Retail Trade	677	695	0.74	0.68
Professional, Scientific, and Technical	173	148	0.09	0.07
Manufacturing	142	143	0.48	0.34
Real Estate Activities	137	124	0.31	0.29
Construction	135	98	0.11	0.11
Human health and Social Work	103	92	0.16	0.15
Arts, Entertainment, and Recreation	94	88	0.06	0.06
Education	51	50	0.02	0.01
Transportation and Storage	50	69	0.23	0.29
Administrative and Support Service	28	24	0.02	0.01
Financial and Insurance	26	28	0.03	0.03
Information and Communication	19	18	0.01	0.01
All other sectors	431	367	0.14	0.14
Grand Total	3,988	3,552	3.64	3.31

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	3,434	4,401	4.06	3.31
Wholesale and Retail Trade	3,360	3,894	2.53	2.09
Agriculture, Forestry, and Fishing	1,305	1,390	0.67	0.57
Professional, Scientific, and Technical	1,037	892	1.03	0.98
Manufacturing	906	988	0.43	0.39
Human health and Social Work	846	958	0.95	0.84
Construction	466	425	0.16	0.15
Arts, Entertainment, and Recreation	302	355	0.35	0.31
Real Estate Activities	292	301	0.17	0.15
Transportation and Storage	256	272	0.35	0.31
Administrative and Support Service	146	163	0.18	0.16
Education	134	142	0.07	0.06
Financial and Insurance	110	102	0.04	0.03
Information and Communication	80	73	0.03	0.03
All other sectors	66	78	0.04	0.03
Grand Total	12,740	14,434	11.07	9.41

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	3,126	5,444	9.77	8.8
Accommodation and Food	2,570	4,241	8.8	7.2
Manufacturing	850	1,345	4.4	3.97
Professional, Scientific, and Technical	531	679	0.92	0.87
Human health and Social Work	429	475	0.41	0.39
Construction	346	484	0.7	0.6
Arts, Entertainment, and Recreation	315	375	0.48	0.41
Transportation and Storage	275	483	1.41	1.31
Administrative and Support Service	194	253	0.69	0.68
Agriculture, Forestry, and Fishing	154	213	0.26	0.25
Education	130	151	0.13	0.13
Real Estate Activities	125	186	0.83	0.79
Information and Communication	77	112	0.32	0.3
Financial and Insurance	65	71	0.18	0.17
All other sectors	58	67	0.09	0.09
Grand Total	3,126	5,444	9.77	8.8

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	603	1,306	10.84	10.23
Wholesale and Retail Trade	583	1,403	9.65	9.15
Manufacturing	431	734	9.83	9.4
Professional, Scientific, and Technical	111	170	1.07	0.95
Human health and Social Work	104	141	0.77	0.69
Construction	95	156	0.48	0.52
Transportation and Storage	86	154	0.7	0.68
Administrative and Support Service	60	94	0.53	0.53
Arts, Entertainment, and Recreation	53	94	0.8	0.8
Education	53	108	0.99	0.95
Information and Communication	48	44	0.25	0.22
Agriculture, Forestry, and Fishing	38	60	0.51	0.51
Financial and Insurance	28	33	0.33	0.32
Real Estate Activities	25	46	0.21	0.21
All other sectors	22	34	0.39	0.38
Grand Total	2,340	4,577	37.29	35.53

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](#).