

Temporary Business Energy Support Scheme

Preliminary Statistics (06 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.

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 06 April, **27,549** businesses have registered for the scheme. **22,841** of these have commenced the claim process. **17,769** businesses have fully completed the claims process and **5,072** 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	7,553	10,297	20.53	18.4
Accommodation and Food	7,341	9,724	21.88	18.83
Manufacturing	2,210	2,841	13.92	12.53
Agriculture, Forestry, and Fishing	2,178	1,677	2.25	2.15
Professional, Scientific, and Technical	1,655	1,725	2.14	1.89
Human health and Social Work	1,042	993	1.2	1.07
Construction	814	820	1.09	0.97
Arts, Entertainment, and Recreation	715	905	2.6	2.4
Real Estate Activities	469	479	1.27	1.18
Transportation and Storage	458	561	1.63	1.58
Administrative and Support Service	366	409	0.7	0.7
Education	317	292	0.31	0.27
Financial and Insurance	183	189	0.32	0.32
Information and Communication	178	197	0.65	0.63
All other sectors	2,070	2,092	1.94	1.68
Grand Total	27,549	33,201	72.45	64.66

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	4,198	3,530	3.59	3.32
1-4	6,376	6,092	3.69	3.1
5-9	5,690	6,596	5.99	4.99
10-49	9,002	12,989	26.56	23.06
50-249	1,985	3,603	24.52	22.57
250+	298	391	8.09	7.61
Total Businesses	27,549	33,201	72.45	64.66

Table 3: Breakdown by County

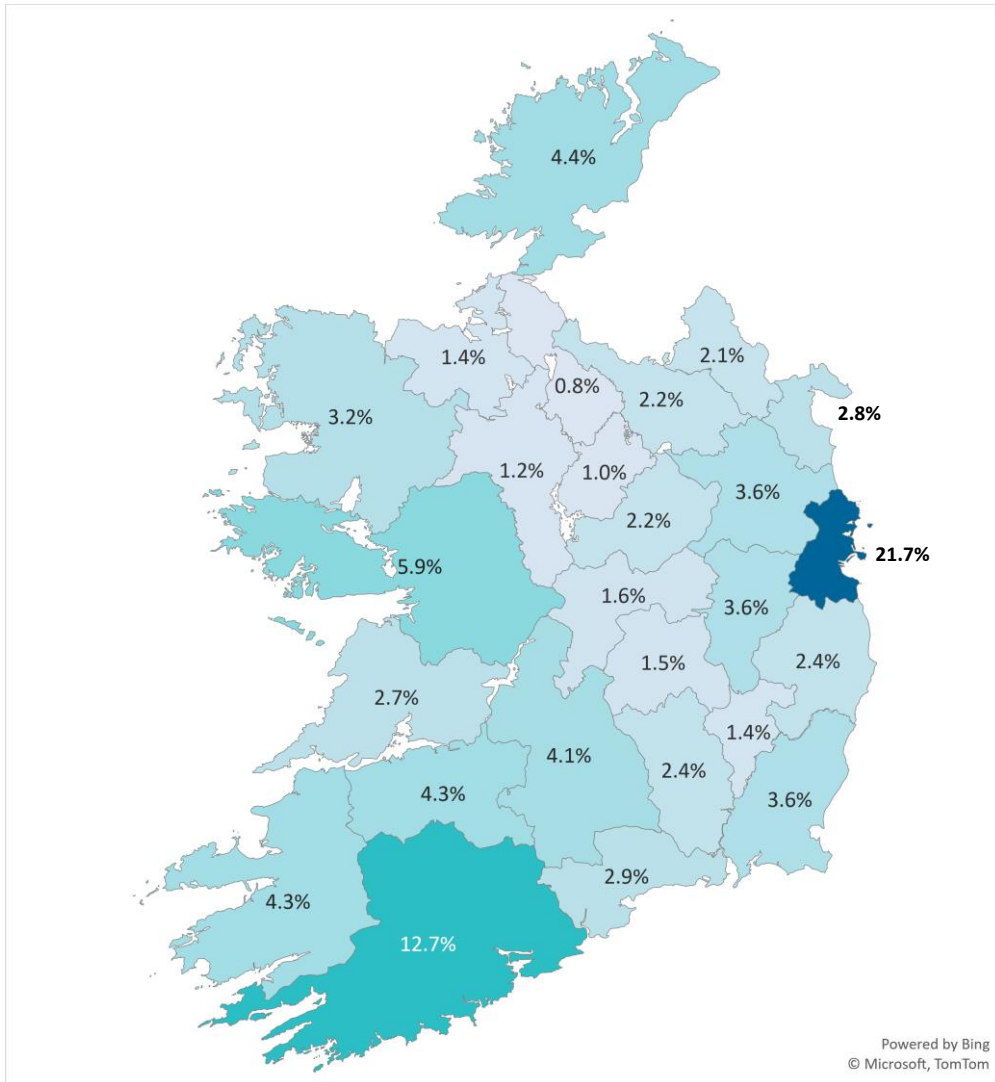
County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
				€m	€m
Carlow	405	398	479	1.14	1.01
Cavan	615	608	674	1.5	1.39
Clare	738	731	831	1.72	1.5
Cork	3529	3,485	4,170	7.98	7.14
Donegal	1224	1,208	1,353	2.64	2.38
Dublin	6123	5,965	7,675	21.2	18.91
Galway	1652	1,627	1,897	4.58	4.14
Kerry	1205	1,180	1,358	2.71	2.44
Kildare	1012	992	1,207	2.8	2.54
Kilkenny	664	648	730	1.22	1.07
Laois	403	400	482	0.78	0.69
Leitrim	241	233	259	0.33	0.28
Limerick	1208	1,190	1,455	2.94	2.67
Longford	289	284	323	0.63	0.52
Louth	791	780	947	1.92	1.71
Mayo	883	868	1,034	2.09	1.83
Meath	1010	997	1,237	2.82	2.52
Monaghan	594	584	629	1.57	1.39
Offaly	440	436	490	0.86	0.8
Roscommon	350	344	432	0.9	0.82
Sligo	395	389	465	0.99	0.86
Tipperary	1154	1,133	1,302	1.94	1.66
Waterford	825	811	996	2.01	1.76
Westmeath	624	614	766	1.38	1.25
Wexford	994	980	1,201	2.2	2.04
Wicklow	682	664	809	1.58	1.31
Total Businesses	28,050	27,549	33,201	72.45	64.66

Table 4: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	5,748	8,251
Cafe, Restaurant	3,478	4,725
Bar	2,419	2,815
Farming	2,150	1,658
Manufacturing	1,487	2,081
Hotels and Accommodation (B&Bs etc)	1,161	1,731
Personal Services (Hairdressers, Beauticians, etc)	1,132	1,066
Wholesale Trade	683	840
Medical Activities	663	691
Construction	612	627
Accounting, Bookkeeping and Auditing activities	576	643
Engineering activities	434	456
*Approved Sporting Bodies	126	145
*Charities	111	89
All other Trades	6,769	7,383
Total Businesses	27,549	33,201

***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	1,074	1,035	1.08	0.89
Agriculture, Forestry, and Fishing	1,070	696	0.31	0.29
Wholesale and Retail Trade	743	732	0.83	0.74
Professional, Scientific, and Technical	192	151	0.09	0.07
Manufacturing	148	134	0.45	0.3
Real Estate Activities	140	120	0.29	0.27
Construction	128	87	0.09	0.09
Human health and Social Work	117	91	0.07	0.06
Arts, Entertainment, and Recreation	110	91	0.15	0.14
Education	58	64	0.02	0.02
Transportation and Storage	53	62	0.2	0.25
Administrative and Support Service	35	24	0.01	0.01
Financial and Insurance	29	31	0.03	0.03
Information and Communication	19	17	0.02	0.02
All other sectors	452	361	0.14	0.13
Grand Total	4,368	3,696	3.78	3.32

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	3,182	3,805	3.49	2.79
Wholesale and Retail Trade	3,182	3,430	2.21	1.81
Agriculture, Forestry, and Fishing	959	787	0.9	0.85
Professional, Scientific, and Technical	855	848	0.36	0.32
Manufacturing	809	858	0.87	0.77
Human health and Social Work	425	377	0.15	0.14
Arts, Entertainment, and Recreation	287	303	0.28	0.25
Construction	286	259	0.15	0.13
Real Estate Activities	234	225	0.3	0.27
Transportation and Storage	139	149	0.17	0.15
Administrative and Support Service	125	118	0.06	0.05
Education	99	79	0.02	0.02
Financial and Insurance	73	59	0.02	0.02
Information and Communication	62	68	0.03	0.02
All other sectors	1,232	1,222	0.59	0.49
Grand Total	11,949	12,587	9.62	8.09

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	3,058	4,879	8.88	7.89
Accommodation and Food	2,492	3,764	7.9	6.46
Manufacturing	831	1204	4.01	3.56
Professional, Scientific, and Technical	507	583	0.78	0.71
Human health and Social Work	400	409	0.34	0.32
Construction	307	338	0.42	0.35
Arts, Entertainment, and Recreation	265	417	1.25	1.14
Transportation and Storage	184	220	0.64	0.61
Administrative and Support Service	147	185	0.23	0.21
Agriculture, Forestry, and Fishing	122	165	0.73	0.7
Education	117	116	0.1	0.09
Real Estate Activities	73	103	0.31	0.28
Information and Communication	61	61	0.17	0.17
Financial and Insurance	56	60	0.08	0.08
All other sectors	332	424	0.62	0.49
Grand Total	8,952	12,928	26.45	23.06

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	594	1,122	9.4	8.7
Wholesale and Retail Trade	570	1256	8.61	7.97
Manufacturing	422	645	8.6	7.9
Professional, Scientific, and Technical	101	143	0.91	0.78
Human health and Social Work	100	116	0.65	0.55
Construction	93	136	0.42	0.41
Transportation and Storage	82	130	0.62	0.56
Administrative and Support Service	59	82	0.41	0.46
Arts, Entertainment, and Recreation	53	94	0.93	0.87
Education	43	33	0.17	0.14
Information and Communication	36	51	0.43	0.42
Agriculture, Forestry, and Fishing	27	29	0.31	0.31
Financial and Insurance	25	39	0.19	0.19
Real Estate Activities	22	31	0.37	0.35
All other sectors	53	83	0.58	0.57
Grand Total	2,280	3,990	32.6	30.19

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](#).