

Temporary Business Energy Support Scheme

Preliminary Statistics

(Published **13 September 2023**

Statistics to 9 September 2023)

These statistics are provisional and may be revised

Temporary Business Energy Support Scheme

Sections 100 to 102 of Finance Act 2022 (as amended) 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 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. The TBESS operates in respect of energy costs for the period 1 September 2022 to 31 July 2023. The deadline to submit claims in respect of each calendar month (referred to as a 'claim period') is 30 September 2023. For eligible claim periods September 2022 to February 2023 businesses are entitled to 40% of the increase in their bills and from 1 March this increases to 50%.

As of 9 September, 30,475 businesses have registered for the scheme. 26,483 of these have commenced the claim process. 18,487 businesses have fully completed claims and 7,996 have claims in 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.

The tables on the following pages provide breakdowns of TBESS registrations, approved claims and payments by economic sector, employment size, trade and county.

The claim period for TBESS is a calendar month from September 2022 to July 2023. Revenue will continue to process claims from eligible businesses until 30 September 2023. Claims cannot be made after this date.

Following on from this edition, the next statistical report will be published on **05 October**.

Table 1: Economic Sector

Sector of Business	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Wholesale and Retail Trade	8,166	16,936	33.68	31.64
Accommodation and Food	7,935	16,484	37.3	33.79
Agriculture, Forestry, and Fishing	2,582	3,073	4.49	4.32
Manufacturing	2,414	4,754	26.14	25.61
Professional, Scientific, and Technical	1,860	2,951	4.48	4.21
Human health and Social Work	1,237	1,856	2.68	2.55
Construction	907	1,358	2.05	1.97
Arts, Entertainment, and Recreation	783	1,575	4.5	4.38
Real Estate Activities	544	808	2.1	2.01
Transportation and Storage	511	958	3.49	3.53
Administrative and Support Service	421	731	1.68	1.67
Education	373	528	0.93	0.93
Financial and Insurance	214	330	0.53	0.52
Information and Communication	214	314	1.35	0.96
All other sectors	2,314	3,470	3.63	3.42
Grand Total	30,475	56,126	129.04	121.52

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
No Employees	4,751	5,783	6.93	6.65
1-4	6,955	9,961	6.69	5.97
5-9	6,069	10,316	9.51	8.48
10-49	10,044	22,228	43.27	39.71
50-249	2,305	6,956	43.9	42.04
250+	351	882	18.74	18.68
Grand Total	30,475	56,126	129.04	121.52

Table 3: Breakdown by County

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Carlow	441	433	813	1.87	1.71
Cavan	665	658	1,133	2.68	2.44
Clare	805	800	1,354	2.81	2.6
Cork	3,974	3,926	7,316	14.78	14.17
Donegal	1,313	1,298	2,223	4.32	4.1
Dublin	6,800	6,670	13,393	38.89	36.24
Galway	1,794	1,768	3,154	7.74	7.38
Kerry	1,345	1,326	2,237	4.42	4.25
Kildare	1,098	1,083	2,134	5.29	5.02
Kilkenny	722	707	1,218	2.26	2.14
Laois	434	430	768	1.42	1.35
Leitrim	261	256	393	0.51	0.48
Limerick	1,331	1,314	2,412	5.44	5.26
Longford	310	303	562	1.16	1.02
Louth	869	859	1,595	3.21	3.01
Mayo	956	945	1,607	3.3	3.13
Meath	1,119	1,104	2,100	4.56	4.24
Monaghan	637	629	1,032	2.49	2.42
Offaly	483	477	837	1.52	1.4
Roscommon	385	379	710	1.51	1.45
Sligo	436	428	767	2.01	1.9
Tipperary	1,287	1,267	2,115	3.63	3.3
Waterford	922	913	1,700	4.1	3.97
Westmeath	688	681	1,284	2.37	2.17
Wexford	1,086	1,074	1,909	3.98	3.88
Wicklow	754	747	1,360	2.76	2.48
Grand Total	30,915	30,475	56,126	129.04	121.52

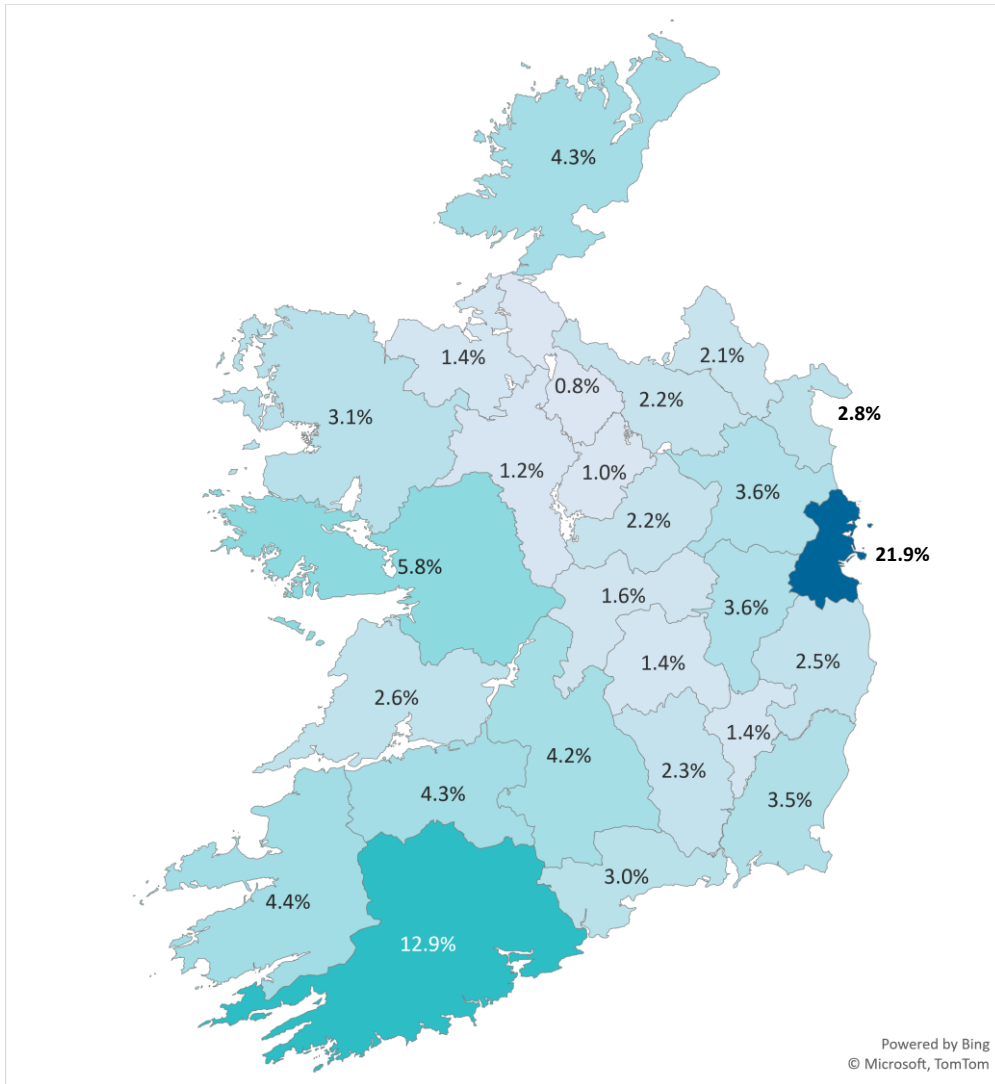
Table 4: Most Common Trades

Trades	Registrations by Trade [^]	Approved Claims by Trade [^]
Retail Trade	6,175	13,529
Cafe, Restaurant	3,842	8,144
Bar	2,576	4,675
Farming	2,565	3,062
Manufacturing	1,628	3,531
Personal Services (Hairdressers, Beauticians, etc)	1,271	1,749
Hotels and Accommodation (B&Bs etc)	1,249	2,925
Medical activities	756	1,228
Wholesale Trade	747	1,408
Construction	686	1,025
Accounting, Bookkeeping and Auditing activities	632	1,052
Engineering activities	472	765
Charitable Organisation*	179	230
Sporting Organisation*	149	254
Other	8,544	13,567

[^]A registration or claim can include more than one trade

*Included for information purposes

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
Agriculture, Forestry, and Fishing	1,224	1,198	0.73	0.74
Accommodation and Food	1,050	1,462	1.68	1.53
Wholesale and Retail Trade	786	1,108	1.56	1.42
Professional, Scientific, and Technical	215	271	0.15	0.12
Manufacturing	166	210	0.81	0.81
Real Estate Activities	164	183	0.39	0.39
Construction	150	153	0.15	0.13
Human health and Social Work	131	151	0.11	0.11
Arts, Entertainment, and Recreation	115	146	0.33	0.33
Education	85	101	0.03	0.02
Transportation and Storage	61	97	0.62	0.68
Administrative and Support Service	35	41	0.02	0.01
Financial and Insurance	32	44	0.05	0.05
Information and Communication	25	28	0.01	0.01
All other sectors	512	590	0.29	0.29
Grand Total	4,751	5,783	6.93	6.65

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
Wholesale and Retail Trade	3,425	5,331	3.46	3.04
Accommodation and Food	3,367	6,125	5.86	5
Agriculture, Forestry, and Fishing	1,174	1,504	1.73	1.67
Professional, Scientific, and Technical	934	1,337	0.64	0.61
Manufacturing	842	1,284	1.29	1.18
Human health and Social Work	519	691	0.32	0.3
Construction	313	407	0.31	0.28
Arts, Entertainment, and Recreation	287	457	0.4	0.37
Real Estate Activities	262	398	0.66	0.59
Transportation and Storage	152	230	0.29	0.28
Administrative and Support Service	134	184	0.12	0.11
Education	103	135	0.06	0.06
Financial and Insurance	86	121	0.07	0.07
Information and Communication	68	100	0.04	0.03
All other sectors	1,358	1,973	0.96	0.86
Grand Total	13,024	20,277	16.2	14.45

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	3,319	8,175	13.75	12.75
Accommodation and Food	2,816	6,621	12.97	11.12
Manufacturing	923	2,012	6.62	6.27
Professional, Scientific, and Technical	594	1,025	1.5	1.43
Human health and Social Work	471	775	0.75	0.73
Construction	337	546	0.7	0.64
Arts, Entertainment, and Recreation	317	770	2.03	1.99
Transportation and Storage	201	369	1.03	1.05
Administrative and Support Service	174	342	0.44	0.42
Agriculture, Forestry, and Fishing	150	300	1.32	1.28
Education	128	194	0.24	0.24
Real Estate Activities	89	159	0.43	0.41
Information and Communication	77	91	0.2	0.2
Financial and Insurance	67	100	0.17	0.16
All other sectors	381	749	1.12	1.02
Grand Total	10,044	22,228	43.27	39.71

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	702	2,276	16.79	16.14
Wholesale and Retail Trade	636	2,322	14.91	14.43
Manufacturing	483	1,248	17.43	17.35
Professional, Scientific, and Technical	117	318	2.19	2.05
Human health and Social Work	116	239	1.5	1.41
Construction	107	252	0.88	0.92
Transportation and Storage	97	262	1.55	1.52
Administrative and Support Service	78	164	1.09	1.14
Arts, Entertainment, and Recreation	64	202	1.74	1.69
Education	57	98	0.61	0.61
Information and Communication	44	95	1.09	0.71
Agriculture, Forestry, and Fishing	34	71	0.72	0.62
Financial and Insurance	29	65	0.25	0.25
Real Estate Activities	29	68	0.63	0.62
All other sectors	63	158	1.27	1.26
Grand Total	2,656	7,838	62.64	60.72

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](#).