Temporary Business Energy Support Scheme

Preliminary Statistics (19 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 18 January, 12,357 businesses have registered for the scheme. 6,727 of these have commenced the claim process. 4,861 businesses have fully completed the claims process while 1,866 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	3,683	2,068	4.07	3.66
Accommodation and Food	3,929	1,779	3.59	3.20
Manufacturing	1,033	524	2.51	2.10
Professional, Scientific, and Technical	664	270	0.27	0.26
Agriculture, Forestry, and Fishing	523	172	0.30	0.28
Arts, Entertainment, and Recreation	331	150	0.51	0.48
Human health and Social Work	340	123	0.15	0.13
Construction	280	105	0.16	0.16
Transportation and Storage	192	90	0.30	0.29
Real Estate Activities	156	73	0.15	0.14
Administrative and Support Service	159	53	0.09	0.07
Education	98	32	0.02	0.02
Financial and Insurance	58	25	0.02	0.02
Information and Communication	75	23	0.02	0.01
All other sectors	836	306	0.24	0.16
Total Businesses	12,357	5,793	12.38	10.99

Table 2: Employment Size

	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Not an employer	1,289	407	0.29	0.25
1-4	2,522	963	0.48	0.41
5-9	2,430	1,075	0.88	0.80
10-49	4,724	2,505	5.20	4.66
50-249	1,242	793	4.70	4.23
250+	150	50	0.80	0.63
Total Businesses	12,357	5,793	12.38	10.99

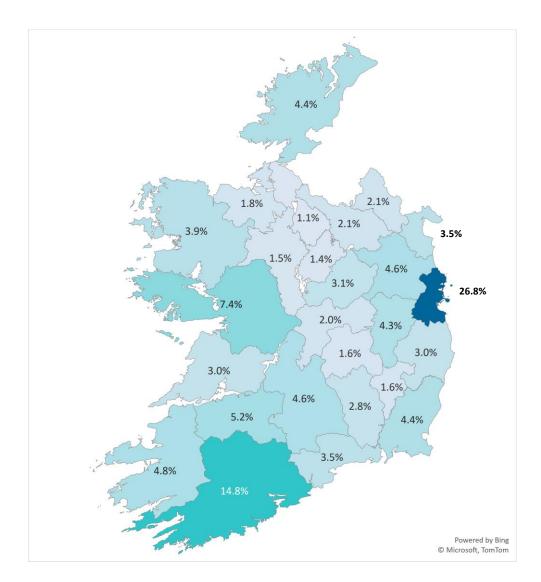


Table 3: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	3,004	1,773
Cafe, Restaurant	1,817	854
Bar	1,201	480
Manufacturing	776	418
Hotels and Accommodation (B&Bs etc)	686	366
Farming	504	160
Personal Services (Hairdressers, Beauticians, etc)	450	156
Accounting, Bookkeeping and Auditing activities	296	145
Wholesale Trade	283	127
Construction	230	80
Medical activities	204	85
Engineering activities	162	59
Approved Sporting Bodies	47	21
Charities	32	5
All other Trades	2,665	1064
Total Businesses	12,357	5,793









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.

