

Temporary Business Energy Support Scheme

Preliminary Statistics

(Published **21 November 2023**)

These statistics are provisional and may be revised

Temporary Business Energy Support Scheme

Sections 100 to 102 of Finance Act 2022 (as amended) made 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 was administered by Revenue, provided for a cash payment to qualifying businesses.

Under the revised terms of the scheme a business could make a claim if it is tax compliant, carried 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 were also eligible under particular conditions. The TBESS operated 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') was 30 September 2023. For eligible claim periods September 2022 to February 2023 businesses were entitled to 40% of the increase in their bills and from 1 March this increased to 50%. The claim period for TBESS was a calendar month from September 2022 to July 2023. Revenue has processed claims from eligible businesses to the close date of 30 September 2023.

The tables on the following pages provide breakdowns of TBESS supported businesses, by claim value, economic sector, employment size and county. Businesses received direct payments and tax liability offsets to the value of €150.5m.

Revenue has now published the list of businesses who received payments under the TBESS, including those businesses who exceeded the monthly thresholds per single undertaking under the Finance Act 2022.

Table 1: Economic Sector

Sector of Business	Businesses	Claims Value €m
Wholesale and Retail Trade	6,928	38.53
Accommodation and Food	6,781	43.47
Agriculture, Forestry, and Fishing	2,155	6.18
Manufacturing	2,054	30.55
Professional, Scientific, and Technical	1,432	5.14
Human health and Social Work	952	3.09
Construction	689	2.45
Arts, Entertainment, and Recreation	643	5.15
Real Estate Activities	412	2.63
Transportation and Storage	412	3.93
Administrative and Support Service	336	1.95
Education	277	1.09
Information and Communication	158	1.38
Financial and Insurance	173	0.73
All other sectors	1,730	4.24
Grand Total	25,132	150.5

Subsets of this table by business size can be found on pages 6 & 7 of this report

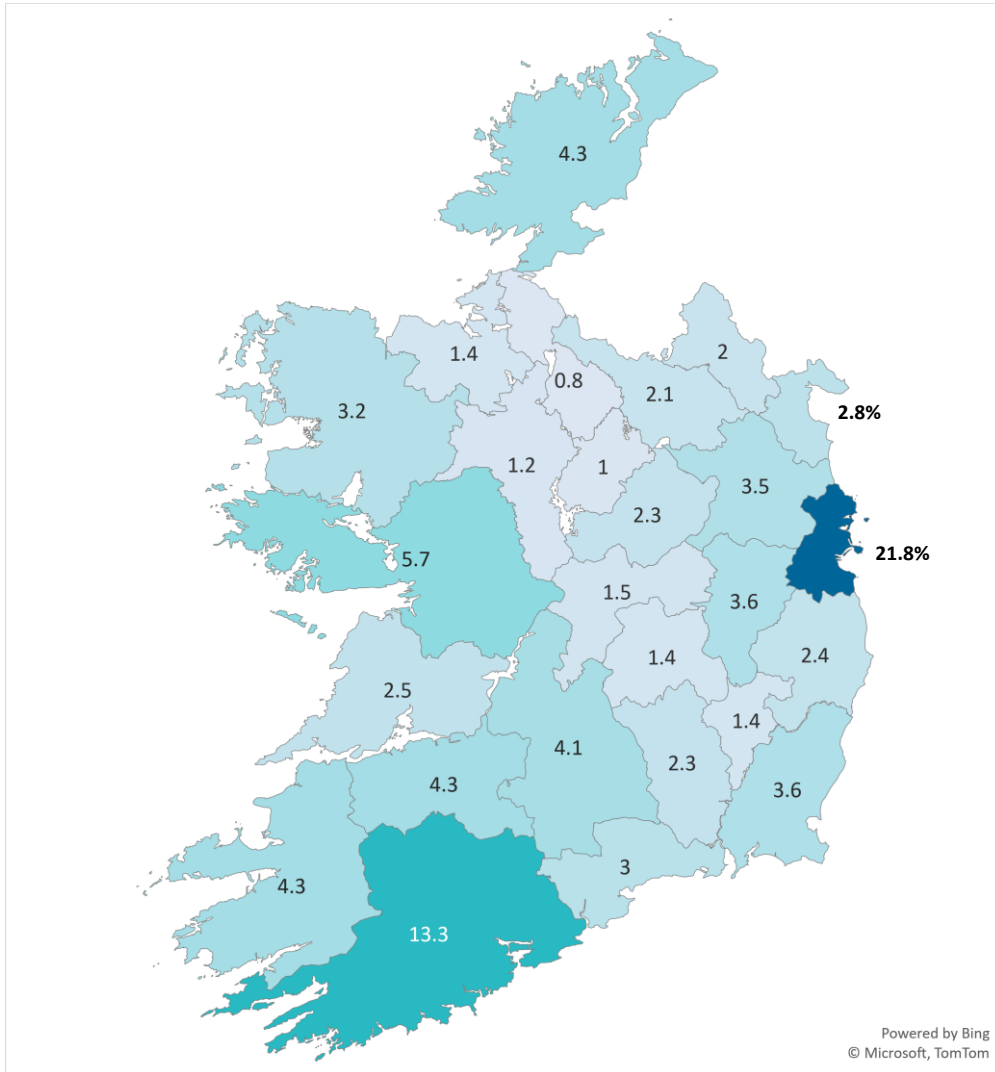
Table 2: Employment Size

	Businesses	Claims Value €m
No Employees	3,958	9.72
1-4	5,311	8.29
5-9	4,974	11.55
10-49	8,503	49.91
50-249	2,065	49.15
250+	321	21.87
Grand Total	25,132	150.5

Table 3: Breakdown by County

County	Businesses	Claims Value €m
Carlow	361	2.14
Cavan	535	3.2
Clare	627	3.13
Cork	3,332	17.25
Donegal	1,078	4.98
Dublin	5,483	46.4
Galway	1,442	9.06
Kerry	1,078	5.01
Kildare	894	6.02
Kilkenny	581	2.58
Laois	354	1.62
Leitrim	211	0.65
Limerick	1,089	6.38
Longford	253	1.37
Louth	699	3.66
Mayo	795	3.87
Meath	892	5.36
Monaghan	510	2.82
Offaly	388	1.68
Roscommon	305	1.72
Sligo	358	2.09
Tipperary	1,038	4.24
Waterford	743	4.75
Westmeath	573	2.58
Wexford	903	4.65
Wicklow	610	3.28
Grand Total	25,132	150.5

Figure 1: Businesses by County



Appendix

Sectoral Breakdown by Business Size

Table 4: No Employees

Sector of Business No Employees	Businesses	Claims Value €m
Agriculture, Forestry, and Fishing	1,005	1.23
Accommodation and Food	968	2.58
Wholesale and Retail Trade	727	2.09
Professional, Scientific, and Technical	160	0.23
Manufacturing	142	1.08
Real Estate Activities	118	0.48
Construction	105	0.2
Human health and Social Work	97	0.13
Arts, Entertainment, and Recreation	94	0.46
Transportation and Storage	54	0.72
Education	42	0.02
Financial and Insurance	26	0.06
Administrative and Support Service	21	0.03
Information and Communication	16	0.03
All other sectors	383	0.39
Grand Total	3,958	9.72

Table 5: 1 to 9 Employees

Sector of Business 1 to 9	Businesses	Claims Value €m
Wholesale and Retail Trade	2,689	4.06
Accommodation and Food	2,775	6.98
Agriculture, Forestry, and Fishing	994	2.5
Professional, Scientific, and Technical	708	0.77
Manufacturing	695	1.71
Human health and Social Work	378	0.39
Construction	227	0.32
Arts, Entertainment, and Recreation	229	0.52
Real Estate Activities	193	0.77
Administrative and Support Service	109	0.16
Transportation and Storage	110	0.35
Education	78	0.06
Financial and Insurance	68	0.08
Information and Communication	48	0.05
All other sectors	984	1.12
Grand Total	10,285	19.85

Table 6: 10 to 49 Employees

Sector of Business	Businesses	Claims Value
10 to 49		€m
Wholesale and Retail Trade	2,924	15.2
Accommodation and Food	2,391	15.02
Manufacturing	780	7.88
Professional, Scientific, and Technical	461	1.79
Human health and Social Work	385	0.93
Construction	261	0.82
Arts, Entertainment, and Recreation	267	2.41
Transportation and Storage	163	1.16
Administrative and Support Service	142	0.51
Agriculture, Forestry, and Fishing	126	1.54
Education	109	0.26
Real Estate Activities	74	0.64
Information and Communication	54	0.31
Financial and Insurance	55	0.2
All other sectors	311	1.25
Grand Total	8,503	49.91

Table 7: 50+ Employees

Sector of Business	Businesses	Claims Value
50 +		€m
Accommodation and Food	647	18.88
Wholesale and Retail Trade	588	17.17
Manufacturing	437	19.88
Professional, Scientific, and Technical	103	2.34
Human health and Social Work	92	1.65
Construction	96	1.11
Transportation and Storage	85	1.69
Administrative and Support Service	64	1.25
Arts, Entertainment, and Recreation	53	1.77
Education	48	0.76
Information and Communication	40	1
Agriculture, Forestry, and Fishing	30	0.91
Financial and Insurance	24	0.39
Real Estate Activities	27	0.74
All other sectors	52	1.49
Grand Total	2,386	71.02

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 were published regularly [here](#). Older statistical updates presented the count of TBESS registered businesses while the current report presents the count of businesses who received direct payments and/or tax liability offsets. Not all businesses who registered for TBESS subsequently submitted a claim by the deadline of 30 September 2023.