

Temporary Business Energy Support Scheme

Preliminary Statistics (22 June 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 22 June, **29,549** businesses have registered for the scheme. **25,208** of these have commenced the claim process. **18,335** businesses have fully completed claims and **6,873** 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.

Table 1: Economic Sector

Sector of Business	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Wholesale and Retail Trade	8,013	14,369	28.51	26.71
Accommodation and Food	7,759	13,749	31.01	27.87
Agriculture, Forestry, and Fishing	2,381	2,315	3.38	3.34
Manufacturing	2,352	4,020	20.58	19.84
Professional, Scientific, and Technical	1,806	2,550	3.58	3.39
Human health and Social Work	1,172	1,538	2.2	2.11
Construction	878	1,153	1.62	1.58
Arts, Entertainment, and Recreation	766	1,343	3.76	3.65
Real Estate Activities	521	685	1.74	1.69
Transportation and Storage	497	804	2.71	2.71
Administrative and Support Service	400	610	1.23	1.26
Education	362	462	0.72	0.72
Financial and Insurance	198	269	0.43	0.43
Information and Communication	198	270	0.92	0.91
All other sectors	2,246	2,947	3.07	2.88
Grand Total	29,549	47,084	105.45	99.1

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	4,369	4,723	5.35	5.15
1-4	6,859	8,500	5.32	4.77
5-9	6,085	9,021	8.25	7.21
10-49	9,708	18,607	36.49	33.3
50-249	2,196	5,555	36.24	34.67
250+	332	678	13.79	13.99
Grand Total	29,549	47,084	105.45	99.1

Table 3: Breakdown by County

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Carlow	426	419	688	1.58	1.44
Cavan	649	642	945	2.17	2.05
Clare	784	779	1,163	2.46	2.28
Cork	3,818	3,775	6,034	11.92	11.36
Donegal	1,286	1,274	1,931	3.76	3.55
Dublin	6,583	6,459	11,034	31.48	29.46
Galway	1,746	1,724	2,657	6.25	6.01
Kerry	1,306	1,285	1,903	3.88	3.7
Kildare	1,075	1,062	1,779	4.3	4.05
Kilkenny	700	684	1,008	1.71	1.64
Laois	423	418	659	1.19	1.12
Leitrim	260	254	343	0.45	0.42
Limerick	1,289	1,270	2,010	4.3	4.16
Longford	300	293	462	0.92	0.81
Louth	845	835	1,363	2.74	2.56
Mayo	931	920	1,390	2.84	2.67
Meath	1,083	1,070	1,766	3.97	3.66
Monaghan	622	613	869	2.1	1.97
Offaly	467	460	707	1.29	1.21
Roscommon	375	370	613	1.33	1.26
Sligo	425	416	655	1.38	1.27
Tipperary	1,230	1,210	1,789	2.92	2.61
Waterford	889	876	1,431	3	2.75
Westmeath	674	666	1,094	1.92	1.77
Wexford	1,064	1,052	1,634	3.27	3.2
Wicklow	732	723	1,157	2.33	2.12
Grand Total	29,982	29,549	47,084	105.45	99.1

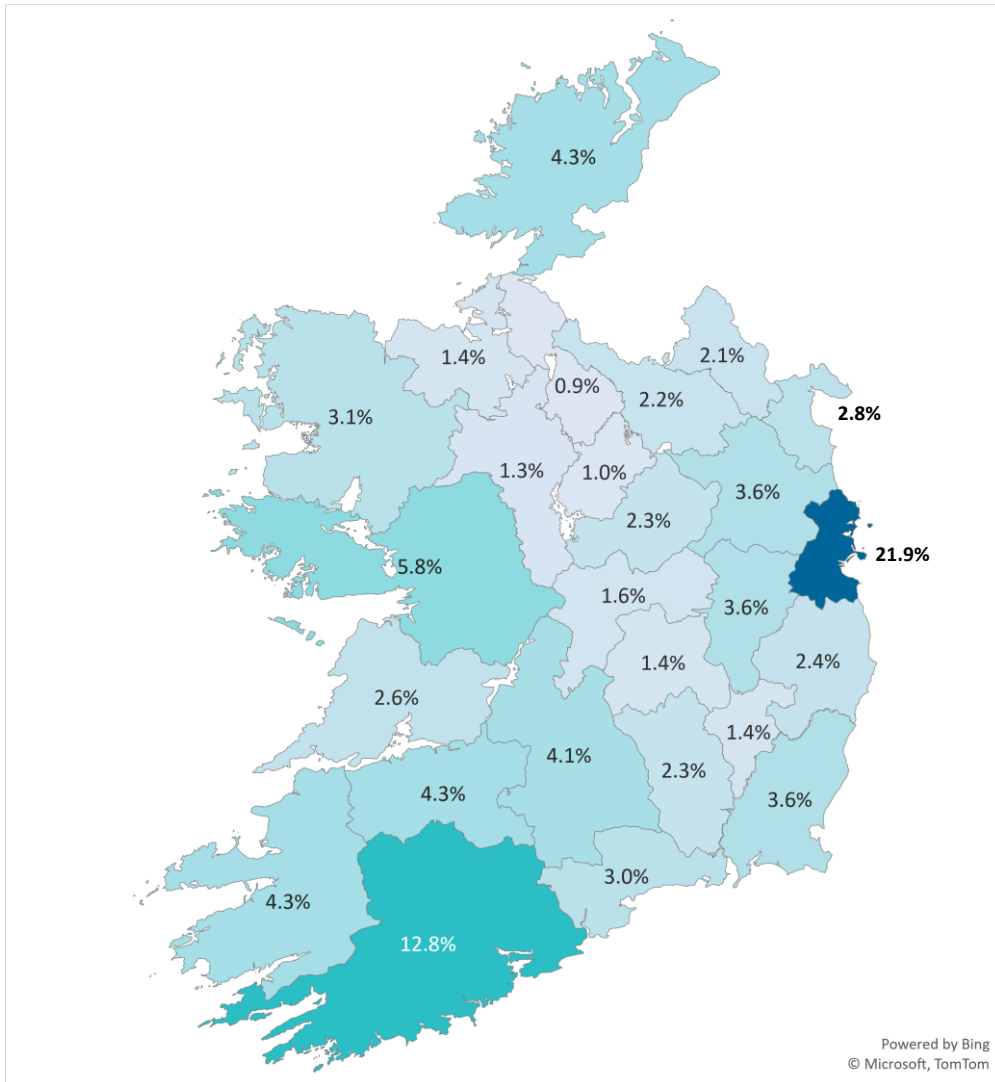
Table 4: Most Common Trades

Trades	Registrations by Trade [^]	Approved Claims by Trade [^]
Retail Trade	6,071	11,462
Cafe, Restaurant	3,734	6,697
Bar	2,531	3,956
Farming	2,356	2,290
Manufacturing	1,582	2,986
Hotels and Accommodation (B&Bs etc)	1,227	2,469
Personal Services (Hairdressers, Beauticians, etc)	1,227	1,509
Wholesale Trade	733	1,182
Medical activities	728	1,021
Construction	666	885
Accounting, Bookkeeping and Auditing activities	614	923
Engineering activities	458	660
Charities*	157	178
Approved Sporting Bodies*	145	220
All other Trades	8,304	11,487

[^]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	1,122	904	0.49	0.49
Accommodation and Food	998	1,224	1.39	1.25
Wholesale and Retail Trade	720	930	1.22	1.17
Professional, Scientific, and Technical	197	218	0.12	0.11
Manufacturing	152	181	0.64	0.59
Construction	147	131	0.15	0.15
Real Estate Activities	143	155	0.34	0.34
Human health and Social Work	113	126	0.09	0.09
Arts, Entertainment, and Recreation	110	127	0.24	0.24
Transportation and Storage	53	85	0.35	0.42
Education	52	59	0.02	0.01
Administrative and Support Service	34	39	0.03	0.02
Financial and Insurance	30	41	0.04	0.04
Information and Communication	22	22	0.01	0.01
All other sectors	476	481	0.23	0.22
Grand Total	4,369	4,723	5.35	5.15

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	3,444	4,768	3.06	2.65
Accommodation and Food	3,368	5,211	4.88	4.09
Agriculture, Forestry, and Fishing	1,087	1,111	1.31	1.28
Professional, Scientific, and Technical	934	1,212	0.56	0.52
Manufacturing	858	1,143	1.11	1.01
Human health and Social Work	496	551	0.24	0.21
Construction	304	353	0.21	0.19
Arts, Entertainment, and Recreation	299	421	0.38	0.35
Real Estate Activities	266	331	0.51	0.49
Transportation and Storage	154	204	0.23	0.22
Administrative and Support Service	134	165	0.09	0.08
Education	112	135	0.05	0.05
Financial and Insurance	83	101	0.05	0.05
Information and Communication	67	94	0.04	0.03
All other sectors	1,338	1,721	0.86	0.77
Grand Total	12,944	17,521	13.57	11.98

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	3,234	6,825	11.85	10.93
Accommodation and Food	2,719	5,464	10.89	9.27
Manufacturing	888	1,720	5.59	5.23
Professional, Scientific, and Technical	567	877	1.18	1.14
Human health and Social Work	452	658	0.61	0.61
Construction	332	479	0.62	0.56
Arts, Entertainment, and Recreation	298	646	1.75	1.71
Transportation and Storage	192	300	0.82	0.82
Administrative and Support Service	157	272	0.37	0.36
Agriculture, Forestry, and Fishing	141	247	1.06	1.04
Education	140	190	0.15	0.15
Real Estate Activities	86	147	0.38	0.36
Information and Communication	69	80	0.19	0.19
Financial and Insurance	60	79	0.11	0.11
All other sectors	373	623	0.92	0.81
Grand Total	9,708	18,607	36.49	33.3

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	674	1,850	13.85	13.27
Wholesale and Retail Trade	615	1,846	12.39	11.96
Manufacturing	454	976	13.24	13.01
Human health and Social Work	111	203	1.25	1.2
Professional, Scientific, and Technical	108	243	1.72	1.62
Transportation and Storage	98	215	1.31	1.26
Construction	95	190	0.64	0.69
Administrative and Support Service	75	134	0.74	0.8
Arts, Entertainment, and Recreation	59	149	1.39	1.36
Education	58	78	0.49	0.5
Information and Communication	40	74	0.68	0.68
Agriculture, Forestry, and Fishing	31	53	0.53	0.53
Real Estate Activities	26	52	0.51	0.49
Financial and Insurance	25	48	0.22	0.22
All other sectors	59	122	1.06	1.08
Grand Total	2,528	6,233	50.04	48.67

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](#).