

Temporary Business Energy Support Scheme

Preliminary Statistics (30 March 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 30 March, 27,147 businesses have registered for the scheme. 22,455 of these have commenced the claim process. 17,481 businesses have fully completed the claims process 4,974 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	7,451	9,843	19.64	17.47
Accommodation and Food	7,261	9,239	20.84	17.83
Manufacturing	2,181	2,728	13.43	12.01
Agriculture, Forestry, and Fishing	2,139	1600	2.04	1.93
Professional, Scientific, and Technical	1,618	1626	1.99	1.73
Human health and Social Work	1,018	933	1.11	0.98
Construction	802	773	1.06	0.93
Arts, Entertainment, and Recreation	701	862	2.52	2.33
Real Estate Activities	467	457	1.17	1.07
Transportation and Storage	452	537	1.58	1.53
Administrative and Support Service	360	391	0.69	0.72
Education	309	277	0.27	0.23
Financial and Insurance	179	182	0.32	0.31
Information and Communication	175	190	0.64	0.62
All other sectors	2,034	1976	1.84	1.59
Grand Total	27,147	31,614	69.14	61.3

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	4,128	3,373	3.41	2.98
1-4	6,264	5,805	3.51	2.93
5-9	5,606	6,283	5.73	4.78
10-49	8,894	12,354	25.45	22.06
50-249	1,961	3,433	23.5	21.61
250+	294	366	7.54	6.94
Total Businesses	27,147	31,614	69.14	61.3

Table 3: Breakdown by County

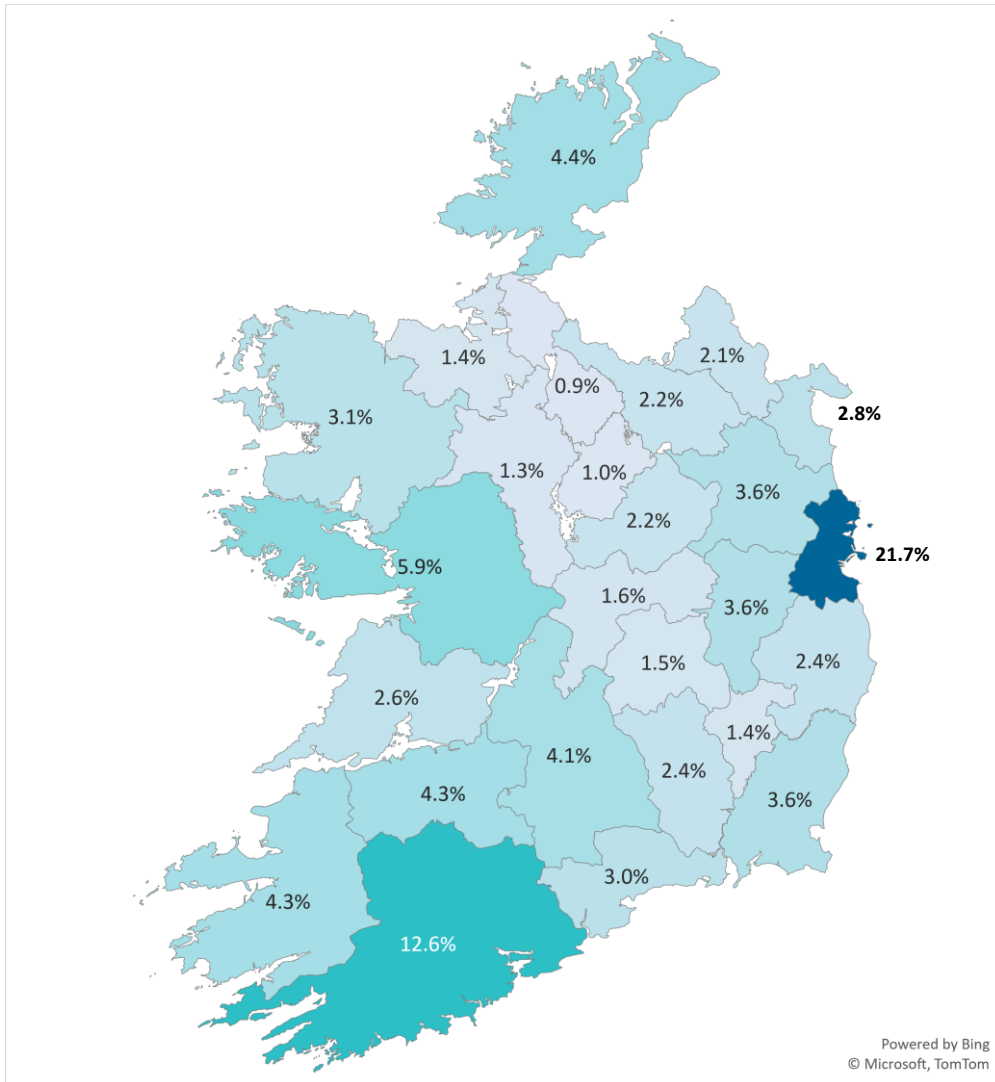
County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Carlow	397	391	459	1.12	1
Cavan	600	595	645	1.37	1.25
Clare	723	718	781	1.64	1.41
Cork	3,456	3,432	3,968	7.63	6.79
Donegal	1,202	1,193	1,284	2.51	2.26
Dublin	6,001	5,886	7,291	20.1	17.89
Galway	1,616	1,604	1,822	4.48	3.9
Kerry	1,178	1,161	1,298	2.64	2.33
Kildare	990	975	1,151	2.67	2.46
Kilkenny	653	646	698	1.17	0.99
Laois	395	393	463	0.77	0.66
Leitrim	238	232	249	0.31	0.28
Limerick	1,175	1,163	1,377	2.83	2.57
Longford	288	283	307	0.59	0.49
Louth	778	771	906	1.84	1.65
Mayo	869	855	989	2.01	1.75
Meath	992	983	1,168	2.68	2.39
Monaghan	581	575	600	1.46	1.29
Offaly	432	430	468	0.79	0.74
Roscommon	346	344	412	0.88	0.81
Sligo	385	381	446	0.95	0.82
Tipperary	1,127	1,116	1,238	1.86	1.58
Waterford	809	801	948	1.91	1.67
Westmeath	610	603	728	1.31	1.19
Wexford	976	965	1,146	2.1	1.93
Wicklow	669	651	772	1.51	1.24
Total Businesses	27,486	27,147	31,614	69.14	61.3

Table 4: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	5,691	7,904
Cafe, Restaurant	3,431	4,479
Bar	2,396	2,678
Farming	2,113	1,583
Manufacturing	1,474	1,994
Hotels and Accommodation (B&Bs etc)	1,155	1,660
Personal Services (Hairdressers, Beauticians, etc)	1,112	1,001
Wholesale Trade	674	797
Medical Activities	640	654
Construction	602	591
Accounting, Bookkeeping and Auditing activities	565	611
Engineering activities	427	431
*Approved Sporting Bodies	120	138
*Charities	107	83
All other Trades	6,640	7,010
Total Businesses	27,147	31,614

***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
Agriculture, Forestry, and Fishing	1,049	669	0.29	0.28
Accommodation and Food	969	885	0.89	0.72
Wholesale and Retail Trade	705	681	0.76	0.67
Professional, Scientific, and Technical	183	140	0.09	0.07
Manufacturing	141	123	0.41	0.29
Real Estate Activities	138	115	0.27	0.25
Construction	123	83	0.09	0.08
Arts, Entertainment, and Recreation	103	85	0.14	0.13
Human health and Social Work	102	76	0.05	0.05
Education	54	58	0.02	0.02
Transportation and Storage	51	59	0.19	0.25
Administrative and Support Service	34	24	0.01	0.01
Financial and Insurance	29	30	0.03	0.03
Information and Communication	19	18	0.02	0.02
All other sectors	428	327	0.13	0.12
Grand Total	4,128	3,373	3.41	2.98

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	3,197	3,664	3.36	2.67
Wholesale and Retail Trade	3,152	3,303	2.14	1.73
Agriculture, Forestry, and Fishing	942	749	0.84	0.8
Professional, Scientific, and Technical	841	810	0.35	0.31
Manufacturing	800	841	0.85	0.74
Human health and Social Work	423	359	0.14	0.12
Arts, Entertainment, and Recreation	284	285	0.26	0.24
Construction	282	241	0.15	0.12
Real Estate Activities	235	217	0.3	0.26
Transportation and Storage	137	143	0.16	0.15
Administrative and Support Service	123	111	0.06	0.05
Education	95	74	0.02	0.02
Financial and Insurance	71	60	0.02	0.02
Information and Communication	62	65	0.03	0.02
All other sectors	1,226	1,166	0.56	0.46
Grand Total	11,870	12,088	9.24	7.71

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	3,027	4,658	8.52	7.54
Accommodation and Food	2,503	3,611	7.61	6.19
Manufacturing	825	1153	3.87	3.37
Professional, Scientific, and Technical	495	545	0.74	0.67
Human health and Social Work	394	391	0.32	0.29
Construction	304	318	0.4	0.33
Arts, Entertainment, and Recreation	263	400	1.21	1.11
Transportation and Storage	183	208	0.63	0.59
Administrative and Support Service	145	178	0.22	0.21
Agriculture, Forestry, and Fishing	121	156	0.72	0.68
Education	118	115	0.09	0.09
Real Estate Activities	72	100	0.28	0.25
Information and Communication	60	58	0.17	0.17
Financial and Insurance	54	56	0.08	0.08
All other sectors	330	407	0.61	0.48
Grand Total	8,894	12,354	25.45	22.06

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	592	1079	8.98	8.25
Wholesale and Retail Trade	567	1201	8.22	7.53
Manufacturing	415	611	8.3	7.61
Professional, Scientific, and Technical	99	131	0.81	0.67
Human health and Social Work	99	107	0.61	0.52
Construction	93	131	0.42	0.41
Transportation and Storage	81	127	0.59	0.54
Administrative and Support Service	58	78	0.4	0.45
Arts, Entertainment, and Recreation	51	92	0.91	0.85
Education	42	30	0.13	0.1
Information and Communication	34	49	0.43	0.42
Agriculture, Forestry, and Fishing	27	26	0.18	0.17
Financial and Insurance	25	36	0.19	0.19
Real Estate Activities	22	25	0.32	0.31
All other sectors	50	76	0.54	0.53
Grand Total	2,255	3,799	31.03	28.55

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](#).