

Temporary Business Energy Support Scheme

Preliminary Statistics (02 February 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 01 February, 21,696 businesses have registered for the scheme. 16,031 of these have commenced the claim process. 12,737 businesses have fully completed the claims process while 3,294 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	6,139	4,690	8.50	6.65
Accommodation and Food	6,195	3,985	8.08	6.11
Manufacturing	1,717	1,167	5.04	3.68
Professional, Scientific, and Technical	1,218	662	0.63	0.50
Agriculture, Forestry, and Fishing	1,587	714	0.87	0.61
Arts, Entertainment, and Recreation	554	344	0.89	0.75
Human health and Social Work	702	336	0.38	0.29
Construction	602	331	0.38	0.30
Transportation and Storage	347	218	0.63	0.50
Real Estate Activities	356	192	0.34	0.21
Administrative and Support Service	280	164	0.28	0.20
Education	205	104	0.05	0.04
Financial and Insurance	121	70	0.08	0.06
Information and Communication	124	69	0.20	0.18
All other sectors	1,549	839	0.56	0.40
Total Businesses	21,696	13,885	26.91	20.47

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	2,665	1,209	0.90	0.69
1-4	5,009	2,630	1.32	0.90
5-9	4,511	2,756	2.25	1.65
10-49	7,541	5,658	11.08	8.49
50-249	1,718	1,496	8.93	7.21
250+	252	136	2.43	1.54
Total Businesses	21,696	13,885	26.91	20.47

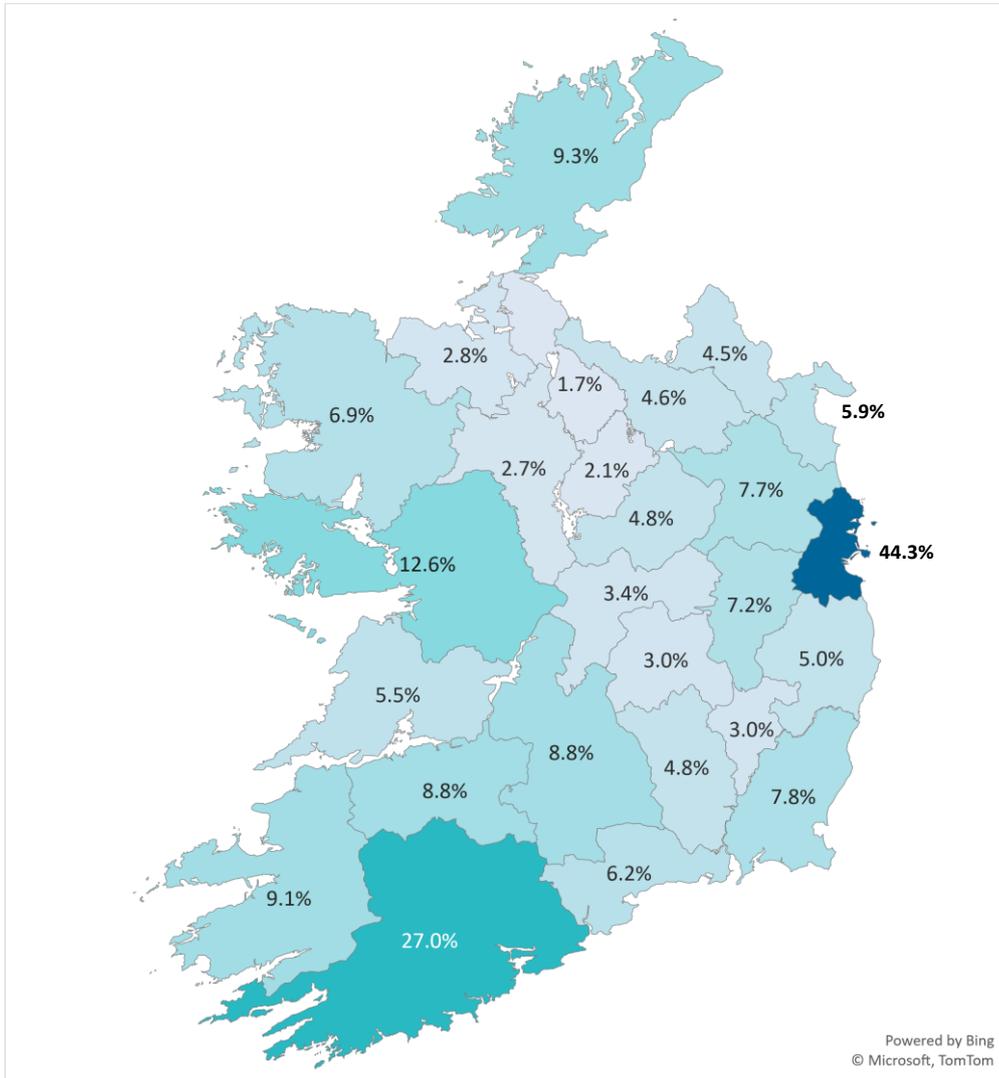
Table 3: Breakdown by County

County	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
			€m	€m
Carlow	312	209	0.44	0.33
Cavan	475	311	0.58	0.39
Clare	571	325	0.59	0.50
Cork	2744	1814	3.22	2.57
Donegal	971	600	1.11	0.81
Dublin	4624	3026	6.80	5.03
Galway	1308	822	1.58	1.17
Kerry	939	602	1.19	0.96
Kildare	750	469	1.00	0.77
Kilkenny	499	300	0.45	0.34
Laois	316	208	0.33	0.28
Leitrim	177	125	0.14	0.11
Limerick	917	581	1.12	0.92
Longford	214	137	0.19	0.13
Louth	607	390	0.74	0.61
Mayo	711	452	0.95	0.75
Meath	796	495	1.14	0.81
Monaghan	464	260	0.63	0.43
Offaly	348	224	0.37	0.27
Roscommon	283	198	0.35	0.25
Sligo	293	201	0.40	0.30
Tipperary	907	540	0.89	0.67
Waterford	645	396	0.68	0.50
Westmeath	498	334	0.50	0.39
Wexford	805	525	0.93	0.73
Wicklow	522	341	0.58	0.45
Grand Total	21,696	13,885	26.91	20.47

Table 4: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	4,806	3,876
Cafe, Restaurant	2,830	1,908
Bar	2,017	1131
Farming	1,549	695
Manufacturing	1,170	863
Hotels and Accomodation (B&Bs etc)	999	729
Personal Services (Hairdressers, Beauticians, etc)	845	442
Wholesale Trade	519	336
Accounting, Bookkeeping and Auditing activities	467	283
Medical activities	448	237
Construction	438	236
Engineering activities	323	177
Approved Sporting Bodies	83	42
Charities	57	27
All other Trades	5,145	2,903
Total Businesses	21,696	13,885

Figure 1: Registrations by County



Appendix

Sectoral Breakdown by Business Size

Table 5: No Employees

Sector of Business	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
No Employees			€m	€m
Agriculture, Forestry, Fishing	719	266	0.10	0.08
Accommodation and Food	599	284	0.30	0.25
Wholesale and Retail Trade	444	248	0.21	0.18
Professional, Scientific, and Technical	107	43	0.01	0.01
Real Estate Activities	101	46	0.07	0.02
Manufacturing	81	38	0.04	0.03
Construction	81	32	0.03	0.02
Arts, Entertainment, and Recreation	76	33	0.03	0.02
Human health and Social Work	58	26	0.02	0.02
Education	36	17	0.00	0.00
Transportation and Storage	35	24	0.05	0.03
Financial and Insurance	16	11	0.01	0.01
All other sectors	312	141	0.03	0.03
Grand Total	2,665	1,209	0.90	0.69

Table 6: 1 to 9 Employees

Sector of Business	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
1 to 9			€m	€m
Accommodation and Food	2,777	1,669	1.28	0.89
Wholesale and Retail Trade	2,514	1,542	0.95	0.69
Agriculture, Forestry, Fishing	741	356	0.35	0.26
Professional, Scientific, and Technical	657	344	0.10	0.07
Manufacturing	614	368	0.36	0.28
Human health and Social Work	299	129	0.03	0.02
Arts, Entertainment, and Recreation	213	115	0.08	0.06
Construction	211	104	0.04	0.03
Real Estate Activities	177	82	0.08	0.03
Administrative and Support Service	98	47	0.01	0.01
Transportation and Storage	97	51	0.04	0.02
Education	66	34	0.01	0.01
Financial and Insurance	48	18	0.01	0.00
Information and Communication	47	27	0.01	0.01
All other sectors	951	492	0.20	0.16
Grand Total	9,510	5,378	3.56	2.54

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	2,664	2,344	4.30	3.41
Accommodation and Food	2,245	1,566	2.95	2.18
Manufacturing	680	507	1.61	1.18
Professional, Scientific, and Technical	378	223	0.30	0.23
Human health and Social Work	262	138	0.08	0.06
Construction	234	139	0.17	0.13
Arts, Entertainment, and Recreation	220	163	0.52	0.44
Transportation and Storage	145	99	0.34	0.27
Administrative and Support Service	112	78	0.11	0.07
Agriculture, Forestry, and Fishing	109	79	0.32	0.20
Education	78	45	0.02	0.02
Real Estate Activities	61	50	0.10	0.09
Information and Communication	42	20	0.05	0.04
Financial and Insurance	40	31	0.03	0.03
All other sectors	278	176	0.16	0.12
Grand Total	7,548	5,658	11.06	8.46

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	574	466	3.55	2.80
Wholesale and Retail Trade	517	556	3.04	2.37
Manufacturing	342	254	3.03	2.20
Human health and Social Work	83	43	0.26	0.19
Professional, Scientific, and Technical	76	52	0.23	0.19
Construction	76	56	0.14	0.12
Transportation and Storage	70	44	0.21	0.17
Administrative and Support Service	48	35	0.15	0.12
Arts, Entertainment, and Recreation	45	33	0.25	0.23
Information and Communication	23	15	0.14	0.13
Agriculture, Forestry, and Fishing	18	13	0.09	0.07
Real Estate Activities	17	14	0.09	0.07
Financial and Insurance	17	10	0.03	0.02
All other sectors	67	49	0.18	0.11
Grand Total	1,973	1,640	11.39	8.78

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](#).