

# **Temporary Business Energy Support Scheme**

## **Preliminary Statistics (03 August 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 31 July, 30,138 businesses have registered for the scheme. 26,038 of these have commenced the claim process. 18,330 businesses have fully completed claims and 7,708 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.

**The claim period for TBESS is a calendar month from September 2022 to July 2023. Revenue will continue to process claims from eligible businesses until 30 September 2023. Claims cannot be made after this date.**

**Following on from this edition, the next statistical report will be published on 07 September.**

**Table 1: Economic Sector**

Sector of Business	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Wholesale and Retail Trade	8,094	15,883	31.34	29.56
Accommodation and Food	7,879	15,287	34.22	31.1
Agriculture, Forestry, and Fishing	2,514	2,754	3.98	3.93
Manufacturing	2,392	4,464	23.25	22.64
Professional, Scientific, and Technical	1,844	2,805	4.21	3.95
Human health and Social Work	1,220	1,719	2.55	2.44
Construction	896	1,272	1.85	1.8
Arts, Entertainment, and Recreation	778	1,485	4.33	4.21
Real Estate Activities	538	754	1.95	1.85
Transportation and Storage	505	902	3.08	3.09
Administrative and Support Service	409	679	1.45	1.47
Education	366	492	0.79	0.79
Information and Communication	208	290	1.03	0.94
Financial and Insurance	204	299	0.46	0.46
All other sectors	2,291	3,253	3.37	3.21
<b>Grand Total</b>	<b>30,138</b>	<b>52,338</b>	<b>117.86</b>	<b>111.46</b>

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	4,787	5,562	6.39	6.28
1-4	6,787	9,138	5.92	5.29
5-9	6,016	9,716	8.88	7.91
10-49	9,932	20,726	40.44	37.09
50-249	2,270	6,399	40.19	38.65
250+	346	797	16.04	16.24
<b>Grand Total</b>	<b>30,138</b>	<b>52,338</b>	<b>117.86</b>	<b>111.46</b>

**Table 3: Breakdown by County**

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Carlow	437	429	766	1.77	1.62
Cavan	662	654	1,059	2.39	2.25
Clare	798	793	1,256	2.65	2.46
Cork	3,910	3,861	6,760	13.4	12.87
Donegal	1,307	1,292	2,112	4.13	3.9
Dublin	6,712	6,587	12,349	35.19	33.17
Galway	1,776	1,752	2,970	7.12	6.87
Kerry	1,331	1,313	2,096	4.18	4.02
Kildare	1,089	1,074	2,005	4.89	4.65
Kilkenny	717	701	1,132	2.04	1.91
Laois	428	423	714	1.34	1.27
Leitrim	259	254	366	0.48	0.46
Limerick	1,321	1,300	2,253	5	4.81
Longford	306	299	525	1.01	0.89
Louth	859	849	1,486	3.01	2.87
Mayo	950	939	1,535	3.12	3
Meath	1,109	1,094	1,948	4.32	4.02
Monaghan	632	624	981	2.39	2.33
Offaly	478	472	776	1.44	1.32
Roscommon	379	373	676	1.44	1.38
Sligo	433	425	731	1.55	1.43
Tipperary	1,271	1,249	1,971	3.22	2.91
Waterford	912	901	1,606	3.48	3.23
Westmeath	685	677	1,207	2.09	1.94
Wexford	1,077	1,064	1,788	3.61	3.53
Wicklow	747	739	1,270	2.59	2.35
<b>Grand Total</b>	<b>30,585</b>	<b>30,138</b>	<b>52,338</b>	<b>117.86</b>	<b>111.46</b>

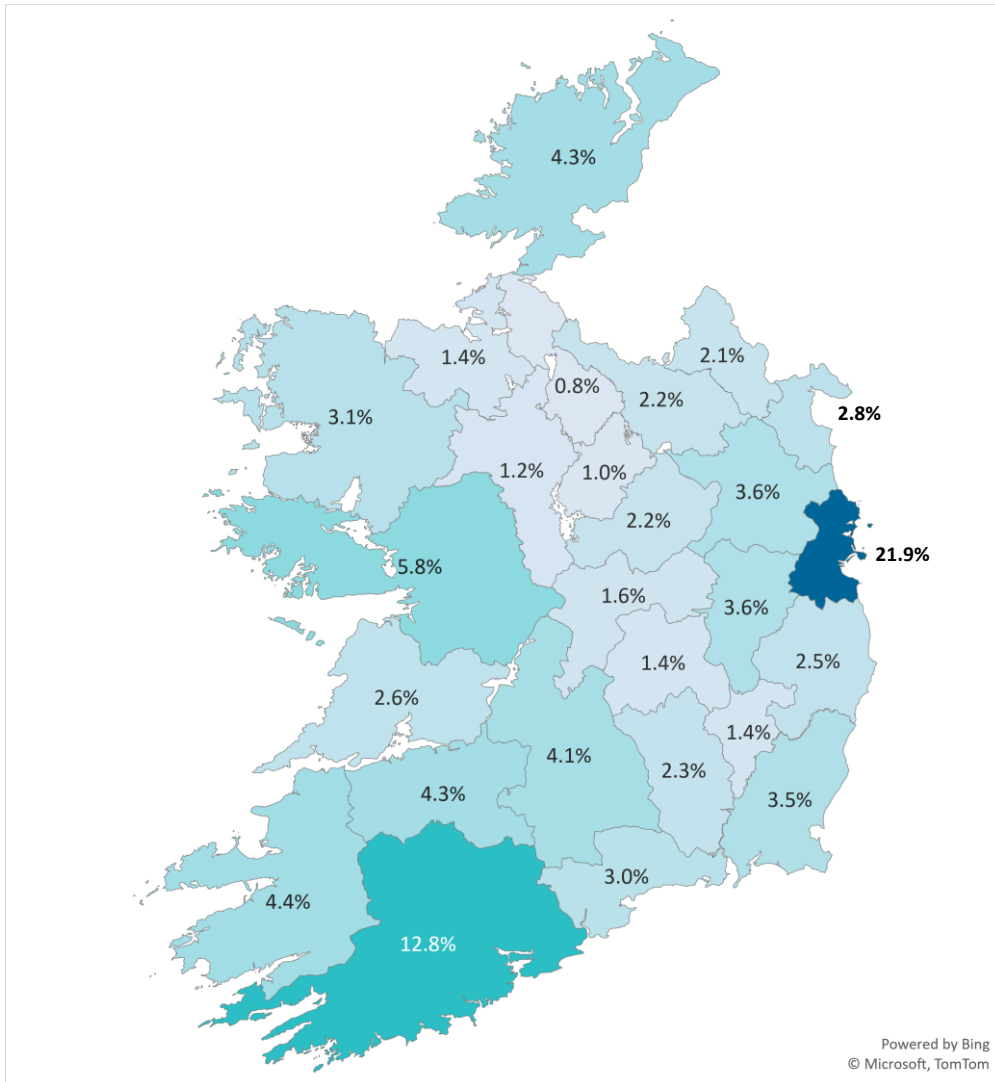
**Table 4: Most Common Trades**

Trades	Registrations by Trade <sup>^</sup>	Approved Claims by Trade <sup>^</sup>
Retail Trade	6,126	12,685
Cafe, Restaurant	3,807	7,495
Bar	2,566	4,387
Farming	2,490	2,737
Manufacturing	1,611	3,311
Personal Services (Hairdressers, Beauticians, etc)	1,255	1,658
Hotels and Accommodation (B&Bs etc)	1,239	2,715
Medical activities	750	1,153
Wholesale Trade	740	1,316
Construction	677	965
Accounting, Bookkeeping and Auditing activities	626	1,014
Engineering activities	471	721
Charitable Organisation*	165	201
Sporting Organisation *	147	243
Other	8,445	12,686

<sup>^</sup>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	1,225	1,107	0.65	0.66
Accommodation and Food	1,080	1,407	1.6	1.45
Wholesale and Retail Trade	812	1,121	1.39	1.35
Professional, Scientific, and Technical	225	255	0.12	0.12
Manufacturing	168	206	0.76	0.76
Real Estate Activities	165	189	0.43	0.43
Construction	152	145	0.17	0.17
Human health and Social Work	124	140	0.11	0.11
Arts, Entertainment, and Recreation	119	160	0.38	0.38
Education	58	67	0.02	0.02
Transportation and Storage	58	94	0.42	0.49
Administrative and Support Service	40	45	0.04	0.03
Financial and Insurance	30	44	0.04	0.04
Information and Communication	27	28	0.01	0.01
All other sectors	504	554	0.26	0.26
<b>Grand Total</b>	<b>4,787</b>	<b>5,562</b>	<b>6.39</b>	<b>6.28</b>

**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	3,360	5,004	3.2	4.48
Accommodation and Food	3,317	5,641	5.25	0.09
Agriculture, Forestry, and Fishing	1,110	1,308	1.57	1.53
Professional, Scientific, and Technical	917	1,272	0.6	0.37
Manufacturing	843	1,214	1.25	0.2
Human health and Social Work	511	622	0.3	0.06
Construction	301	376	0.23	0.06
Arts, Entertainment, and Recreation	290	430	0.39	0.27
Real Estate Activities	258	354	0.57	0.03
Transportation and Storage	151	220	0.25	1.14
Administrative and Support Service	130	171	0.09	0.57
Education	112	158	0.07	0.5
Financial and Insurance	85	107	0.06	0.24
Information and Communication	67	94	0.04	2.82
All other sectors	1,351	1,883	0.92	0.83
<b>Grand Total</b>	<b>12,803</b>	<b>18,854</b>	<b>14.8</b>	<b>13.2</b>

**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	3,293	7,622	12.98	12.07
Accommodation and Food	2,789	6,163	12.14	10.5
Manufacturing	913	1,915	6.3	5.88
Professional, Scientific, and Technical	585	977	1.41	1.34
Human health and Social Work	471	726	0.7	0.67
Construction	338	518	0.67	0.6
Arts, Entertainment, and Recreation	305	717	1.92	1.88
Transportation and Storage	198	332	0.86	0.84
Administrative and Support Service	162	308	0.4	0.39
Agriculture, Forestry, and Fishing	144	272	1.17	1.14
Education	137	181	0.16	0.16
Real Estate Activities	90	154	0.4	0.38
Information and Communication	71	84	0.19	0.2
Financial and Insurance	60	88	0.11	0.11
All other sectors	376	669	1.04	0.93
<b>Grand Total</b>	<b>9,932</b>	<b>20,726</b>	<b>40.44</b>	<b>37.09</b>

**Table 8: 50+ Employees**

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	693	2,076	15.22	14.68
Wholesale and Retail Trade	629	2,136	13.77	13.32
Manufacturing	468	1,129	14.94	14.85
Professional, Scientific, and Technical	117	301	2.08	1.92
Human health and Social Work	114	231	1.44	1.38
Construction	105	233	0.79	0.83
Transportation and Storage	98	256	1.54	1.52
Administrative and Support Service	77	155	0.92	0.97
Arts, Entertainment, and Recreation	64	178	1.64	1.59
Education	59	86	0.54	0.55
Information and Communication	43	84	0.79	0.7
Agriculture, Forestry, and Fishing	35	67	0.6	0.61
Financial and Insurance	29	60	0.24	0.25
Real Estate Activities	25	57	0.55	0.55
All other sectors	60	147	1.16	1.19
<b>Grand Total</b>	<b>2,616</b>	<b>7,196</b>	<b>56.23</b>	<b>54.89</b>



## Further Information

Information on the operation of the Temporary Business Energy Support Scheme (“TBESS”) is available on [www.revenue.ie](http://www.revenue.ie).

Queries of a statistical nature in relation to TBESS can be sent to [statistics@revenue.ie](mailto:statistics@revenue.ie). Media queries should be directed in the first instance to [revpress@revenue.ie](mailto:revpress@revenue.ie).

Statistical updates on TBESS will be published regularly [here](#).