

# **Temporary Business Energy Support Scheme**

## **Preliminary Statistics**

(5 January 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 4 January, 8,849 businesses have registered for the scheme. 3,975 of these have commenced the claim process. 2,803 businesses have fully completed the claims process while 1,172 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	2,695	1,094	2.22	2.06
Accommodation and Food	2,879	939	1.91	1.59
Manufacturing	755	271	1.40	1.21
Arts, Entertainment, and Recreation	253	87	0.33	0.30
Transportation and Storage	133	36	0.14	0.14
Professional, Scientific, and Technical	469	143	0.13	0.13
Human health and Social Work	232	53	0.09	0.08
Construction	204	58	0.09	0.07
Agriculture, Forestry, and Fishing	292	60	0.08	0.08
Real Estate Activities	105	37	0.07	0.06
Administrative and Support Service	112	30	0.06	0.06
Financial and Insurance	44	12	0.01	0.01
Information and Communication	51	12	0.01	0.01
Education	64	10	0.00	0.00
All other sectors	561	142	0.09	0.08
<b>Total Businesses</b>	<b>8,849</b>	<b>2,984</b>	<b>6.64</b>	<b>5.90</b>

**Table 2: Employment Size**

	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Not an employer	830	201	0.15	0.12
1-4	1,736	452	0.21	0.20
5-9	1,708	524	0.40	0.38
10-49	3,470	1,323	2.63	2.46
50-249	1,001	457	2.82	2.51
250+	104	24	0.43	0.23
<b>Total Businesses</b>	<b>8,849</b>	<b>2,984</b>	<b>6.64</b>	<b>5.90</b>

**Table 3: Most Common Trades**

Trades	Registrations	Approved Claims
Retail Trade	2,271	974
Cafe, Restaurant	1,273	440
Bar	905	245
Manufacturing	583	217
Hotels and Accommodation (B&Bs etc)	536	187
Personal Services (Hairdressers, Beauticians, etc)	301	77
Farming	284	56
Accounting, Bookkeeping and Auditing activities	221	74
Wholesale Trade	200	62
Construction	163	43
Medical activities	145	34
Gym, Leisure Centre, Swimming Pool	112	47
Approved Sporting Bodies	35	11
Charities	22	2
All other Trades	1,798	515
<b>Total Businesses</b>	<b>8,849</b>	<b>2,984</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](#).