

Temporary Business Energy Support Scheme

Preliminary Statistics (08 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 08 June, **29,368** businesses have registered for the scheme. **24,815** of these have commenced the claim process. **18,393** businesses have fully completed claims and **6,422** 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	7,971	13,767	27.45	25.65
Accommodation and Food	7,725	13,132	29.66	26.7
Agriculture, Forestry, and Fishing	2,358	2,213	3.18	3.15
Manufacturing	2,333	3,833	19.14	18.44
Professional, Scientific, and Technical	1,798	2,418	3.43	3.27
Human health and Social Work	1,159	1,453	2.08	1.98
Construction	868	1,095	1.52	1.44
Arts, Entertainment, and Recreation	762	1,284	3.61	3.46
Real Estate Activities	513	658	1.64	1.58
Transportation and Storage	496	768	2.54	2.54
Administrative and Support Service	394	575	1.18	1.22
Education	360	435	0.69	0.68
Financial and Insurance	198	261	0.41	0.42
Information and Communication	196	259	0.91	0.9
All other sectors	2,237	2,817	2.95	2.77
Grand Total	29,368	44,968	100.39	94.21

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	4,347	4,496	4.95	4.78
1-4	6,811	8,181	5.05	4.51
5-9	6,073	8,670	7.97	6.98
10-49	9,652	17,799	35.06	31.98
50-249	2,160	5,205	34.6	33
250+	325	617	12.76	12.96
Grand Total	29,368	44,968	100.39	94.21

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	665	1.54	1.39
Cavan	646	639	914	2.13	2.01
Clare	783	778	1,109	2.34	2.17
Cork	3,793	3,752	5,752	11.32	10.81
Donegal	1,282	1,270	1,847	3.62	3.42
Dublin	6,540	6,419	10,515	30.02	28.08
Galway	1,741	1,719	2,538	5.92	5.69
Kerry	1,290	1,270	1,808	3.69	3.54
Kildare	1,062	1,049	1,700	4.13	3.9
Kilkenny	692	678	973	1.68	1.58
Laois	421	416	636	1.16	1.1
Leitrim	259	253	332	0.42	0.39
Limerick	1,285	1,266	1,910	4.02	3.89
Longford	297	290	440	0.86	0.74
Louth	840	830	1,310	2.66	2.49
Mayo	927	918	1,350	2.73	2.58
Meath	1,072	1,059	1,686	3.85	3.56
Monaghan	619	610	827	2.02	1.9
Offaly	463	459	679	1.2	1.13
Roscommon	374	369	581	1.18	1.09
Sligo	419	412	621	1.29	1.17
Tipperary	1,217	1,197	1,708	2.72	2.41
Waterford	880	869	1,377	2.73	2.46
Westmeath	668	660	1,024	1.83	1.68
Wexford	1,059	1,047	1,566	3.13	3.07
Wicklow	729	720	1,100	2.18	1.97
Grand Total	29,784	29,368	44,968	100.39	94.21

Table 4: Most Common Trades

Trades	Registrations by Trade [^]	Approved Claims by Trade [^]
Retail Trade	6,045	11,010
Cafe, Restaurant	3,709	6,362
Bar	2,526	3,800
Farming	2,332	2,194
Manufacturing	1,572	2,835
Hotels and Accommodation (B&Bs etc)	1,224	2,367
Personal Services (Hairdressers, Beauticians, etc)	1,223	1,437
Wholesale Trade	728	1,126
Medical activities	718	970
Construction	660	845
Accounting, Bookkeeping and Auditing activities	612	882
Engineering activities	455	615
Charities*	153	159
Approved Sporting Bodies*	145	210
All other Trades	8,234	10,958

[^]A registration or claim can include more than one trade

*Included for information purposes

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	1,126	862	0.43	0.43
Accommodation and Food	951	1,117	1.22	1.09
Wholesale and Retail Trade	717	893	1.15	1.11
Professional, Scientific, and Technical	201	207	0.11	0.1
Manufacturing	154	174	0.61	0.56
Real Estate Activities	146	145	0.35	0.35
Construction	145	122	0.1	0.1
Arts, Entertainment, and Recreation	113	129	0.24	0.24
Human health and Social Work	113	116	0.08	0.08
Education	57	79	0.03	0.03
Transportation and Storage	52	77	0.33	0.39
Administrative and Support Service	35	31	0.02	0.01
Financial and Insurance	30	42	0.04	0.04
Information and Communication	25	23	0.01	0.01
All other sectors	482	479	0.22	0.22
Grand Total	4,347	4,496	4.95	4.78

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	3,416	5,071	4.68	3.91
Wholesale and Retail Trade	3,411	4,516	2.9	2.5
Agriculture, Forestry, and Fishing	1,066	1,073	1.28	1.26
Professional, Scientific, and Technical	917	1,158	0.54	0.51
Manufacturing	839	1,094	1.06	0.97
Human health and Social Work	496	544	0.24	0.23
Construction	303	339	0.24	0.21
Arts, Entertainment, and Recreation	300	409	0.37	0.34
Real Estate Activities	259	329	0.44	0.42
Transportation and Storage	154	204	0.23	0.21
Administrative and Support Service	131	156	0.08	0.07
Education	108	123	0.04	0.04
Financial and Insurance	80	91	0.05	0.05
Information and Communication	65	84	0.04	0.03
All other sectors	1,339	1,660	0.82	0.73
Grand Total	12,884	16,851	13.02	11.49

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	3,245	6,649	11.68	10.79
Accommodation and Food	2,697	5,218	10.47	8.94
Manufacturing	891	1,647	5.27	4.93
Professional, Scientific, and Technical	567	829	1.11	1.08
Human health and Social Work	439	593	0.54	0.52
Construction	324	455	0.58	0.51
Arts, Entertainment, and Recreation	288	600	1.66	1.59
Transportation and Storage	197	288	0.79	0.79
Administrative and Support Service	160	262	0.35	0.34
Education	140	171	0.13	0.14
Agriculture, Forestry, and Fishing	135	229	0.98	0.96
Real Estate Activities	82	136	0.36	0.35
Information and Communication	67	80	0.19	0.19
Financial and Insurance	63	81	0.1	0.1
All other sectors	357	561	0.87	0.76
Grand Total	9,652	17,799	35.06	31.98

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	661	1,726	13.3	12.75
Wholesale and Retail Trade	598	1,709	11.71	11.25
Manufacturing	449	918	12.19	11.99
Professional, Scientific, and Technical	113	224	1.68	1.59
Human health and Social Work	111	200	1.22	1.15
Construction	96	179	0.6	0.62
Transportation and Storage	93	199	1.19	1.14
Administrative and Support Service	68	126	0.73	0.79
Arts, Entertainment, and Recreation	61	146	1.35	1.29
Education	55	62	0.48	0.48
Information and Communication	39	72	0.68	0.67
Agriculture, Forestry, and Fishing	31	49	0.49	0.5
Real Estate Activities	26	48	0.49	0.47
Financial and Insurance	25	47	0.22	0.22
All other sectors	59	117	1.03	1.05
Grand Total	2,485	5,822	47.35	45.96

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](#).