

Temporary Business Energy Support Scheme

Preliminary Statistics (09 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 08 February, 22,642 businesses have registered for the scheme. 17,285 of these have commenced the claim process. 13,718 businesses have fully completed the claims process while 3,567 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	6,359	5,262	9.56	8.07
Accommodation and Food	6,387	4,660	9.4	7.68
Manufacturing	1,785	1,352	6.1	4.98
Arts, Entertainment, and Recreation	582	412	1.14	0.97
Agriculture, Forestry, and Fishing	1,699	889	1.05	0.88
Professional, Scientific, and Technical	1,295	794	0.78	0.66
Transportation and Storage	359	260	0.7	0.61
All other sectors	1,630	1,007	0.67	0.48
Construction	632	408	0.52	0.42
Human health and Social Work	762	424	0.48	0.42
Real Estate Activities	385	230	0.38	0.32
Administrative and Support Service	287	200	0.34	0.29
Information and Communication	134	82	0.26	0.23
Financial and Insurance	129	82	0.08	0.08
All other sectors	217	122	0.06	0.07
Total Businesses	22,642	16,184	31.52	26.16

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	2,858	1,497	1.06	0.9
1-4	5,250	3,152	1.7	1.33
5-9	4,691	3,243	2.63	2.09
10-49	7,805	6,445	12.6	10.37
50-249	1,778	1,681	10.61	9.25
250+	260	166	2.92	2.22
Total Businesses	22,642	16,184	31.52	26.16

Table 3: Breakdown by County

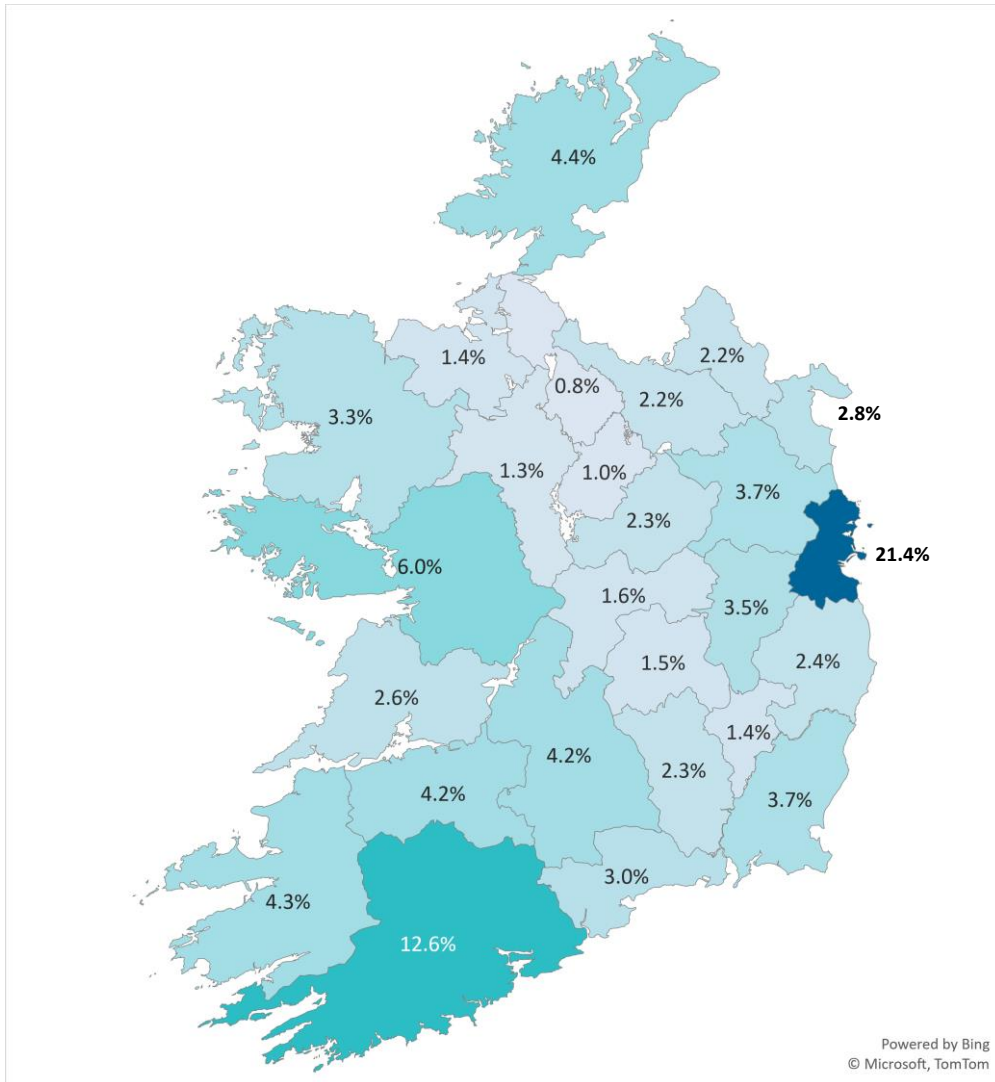
County	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
			€m	€m
Carlow	326	229	0.5	0.43
Cavan	492	363	0.76	0.62
Clare	597	388	0.72	0.61
Cork	2,854	2,064	3.61	3.14
Donegal	1,003	692	1.25	1.05
Dublin	4,853	3,501	8.07	6.41
Galway	1,361	967	1.89	1.6
Kerry	977	712	1.38	1.14
Kildare	796	558	1.22	0.98
Kilkenny	528	351	0.56	0.45
Laois	329	251	0.4	0.35
Leitrim	185	140	0.17	0.13
Limerick	948	680	1.32	1.16
Longford	225	161	0.21	0.17
Louth	626	444	0.92	0.83
Mayo	736	519	1.05	0.87
Meath	831	578	1.26	1.10
Monaghan	495	331	0.72	0.63
Offaly	366	259	0.43	0.37
Roscommon	296	237	0.41	0.35
Sligo	309	236	0.43	0.36
Tipperary	953	631	1.02	0.81
Waterford	670	477	0.8	0.63
Westmeath	518	387	0.63	0.54
Wexford	829	628	1.13	0.9
Wicklow	539	400	0.67	0.53
Grand Total	22,642	16,184	31.52	26.16

Table 4: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	4,956	4,326
Cafe, Restaurant	2,926	2,215
Bar	2,104	1,377
Farming	1,660	869
Manufacturing	1,200	993
Hotels and Accommodation (B&Bs etc)	1,029	843
Personal Services (Hairdressers, Beauticians, etc)	883	523
Wholesale Trade	555	379
Accounting, Bookkeeping and Auditing activities	490	294
Medical activities	488	329
Construction	466	287
Engineering activities	332	209
*Approved Sporting Bodies	90	59
*Charities	67	32
All other Trades	5,396	3,449
Total Businesses	22,642	16,184

***Included for information purpose only**

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, and Fishing	784	345	0.13	0.12
Accommodation and Food	626	358	0.33	0.28
Wholesale and Retail Trade	467	291	0.24	0.21
Professional, Scientific, and Technical	119	53	0.01	0.01
Real Estate Activities	115	54	0.08	0.06
Manufacturing	89	48	0.07	0.05
Construction	87	40	0.03	0.03
Arts, Entertainment, and Recreation	80	40	0.04	0.04
Human health and Social Work	68	32	0.02	0.02
Education	37	22	0	0
Transportation and Storage	37	27	0.05	0.04
Financial and Insurance	18	12	0.01	0.01
All other sectors	331	175	0.05	0.04
Grand Total	2,858	1,497	1.06	0.91

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	2,861	1,941	1.52	1.11
Wholesale and Retail Trade	2,627	1,783	1.11	0.89
Agriculture, Forestry, and Fishing	785	445	0.44	0.38
Professional, Scientific, and Technical	694	421	0.13	0.11
Manufacturing	641	441	0.43	0.36
Human health and Social Work	316	162	0.04	0.03
Arts, Entertainment, and Recreation	225	141	0.1	0.09
Construction	220	126	0.09	0.08
Real Estate Activities	189	109	0.1	0.09
Transportation and Storage	103	66	0.05	0.04
Administrative and Support Service	101	59	0.02	0.02
Education	69	39	0.01	0.01
Financial and Insurance	50	26	0.01	0.01
Information and Communication	48	30	0.01	0.01
All other sectors	1,002	597	0.25	0.19
Grand Total	9,931	6,386	4.31	3.41

Table 7: 10 to 49 Employees

Sector of Business	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
10 to 49			€m	€m
Wholesale and Retail Trade	2,733	2,574	4.67	3.99
Accommodation and Food	2,306	1,834	3.52	2.74
Manufacturing	702	571	1.82	1.42
Professional, Scientific, and Technical	399	264	0.36	0.31
Human health and Social Work	295	177	0.10	0.08
Construction	245	173	0.20	0.15
Arts, Entertainment, and Recreation	230	191	0.62	0.54
Transportation and Storage	149	115	0.39	0.36
Administrative and Support Service	113	93	0.12	0.11
Agriculture, Forestry, and Fishing	112	84	0.38	0.29
Education	86	53	0.03	0.03
Real Estate Activities	63	53	0.10	0.10
Information and Communication	46	24	0.05	0.05
Financial and Insurance	43	34	0.03	0.03
All other sectors	290	206	0.20	0.14
Grand Total	7,812	6,446	12.58	10.35

Table 8: 50+ Employees

Sector of Business	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
50 +			€m	€m
Accommodation and Food	594	527	4.04	3.55
Wholesale and Retail Trade	532	614	3.54	2.98
Manufacturing	353	292	3.79	3.15
Human health and Social Work	83	53	0.32	0.29
Professional, Scientific, and Technical	83	56	0.27	0.23
Construction	80	69	0.2	0.16
Transportation and Storage	70	52	0.22	0.18
Administrative and Support Service	50	41	0.18	0.16
Arts, Entertainment, and Recreation	47	40	0.39	0.31
Information and Communication	27	20	0.2	0.17
Agriculture, Forestry, and Fishing	18	15	0.1	0.09
Financial and Insurance	18	10	0.03	0.03
Real Estate Activities	18	14	0.09	0.07
All other sectors	68	52	0.2	0.14
Grand Total	2,041	1,855	13.56	11.50

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](#).