

Temporary Business Energy Support Scheme

Preliminary Statistics **(09 March 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.

Under the initial 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 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 initially operated 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.

The Minister for Finance recently announced a number of enhancements to the scheme. Some of these changes will require State aid approval and, subject to receiving that approval, will be provided for in the forthcoming Finance Bill. Revenue will continue to operate the scheme under the current legislation until further notice.

As of 8 March, 25,946 businesses have registered for the scheme. 21,133 of these have commenced the claim process. 16,627 businesses have fully completed the claims process while 4,506 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	7,184	8,056	16.12	14.13
Accommodation and Food	7,039	7,492	16.95	14.33
Manufacturing	2,083	2,208	11	9.71
Agriculture, Forestry, and Fishing	2,054	1,364	1.56	1.43
Professional, Scientific, and Technical	1,520	1,264	1.56	1.35
Human health and Social Work	945	755	0.9	0.81
Construction	745	613	0.83	0.73
Arts, Entertainment, and Recreation	655	704	2.1	1.92
Real Estate Activities	445	372	0.82	0.75
Transportation and Storage	430	433	1.37	1.3
Administrative and Support Service	335	318	0.6	0.58
Education	259	215	0.18	0.14
Financial and Insurance	161	144	0.27	0.25
Information and Communication	158	145	0.46	0.44
All other sectors	1,933	1,623	1.48	1.24
Total Businesses	25,946	25,706	56.21	49.11

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	4,049	2,944	2.95	2.37
1-4	5,896	4,703	2.85	2.36
5-9	5,275	4,984	4.57	3.76
10-49	8,545	10,006	20.63	17.6
50-249	1,892	2,748	19.28	17.44
250+	289	321	5.94	5.57
Total Businesses	25,946	25,706	56.21	49.11

Table 3: Breakdown by County

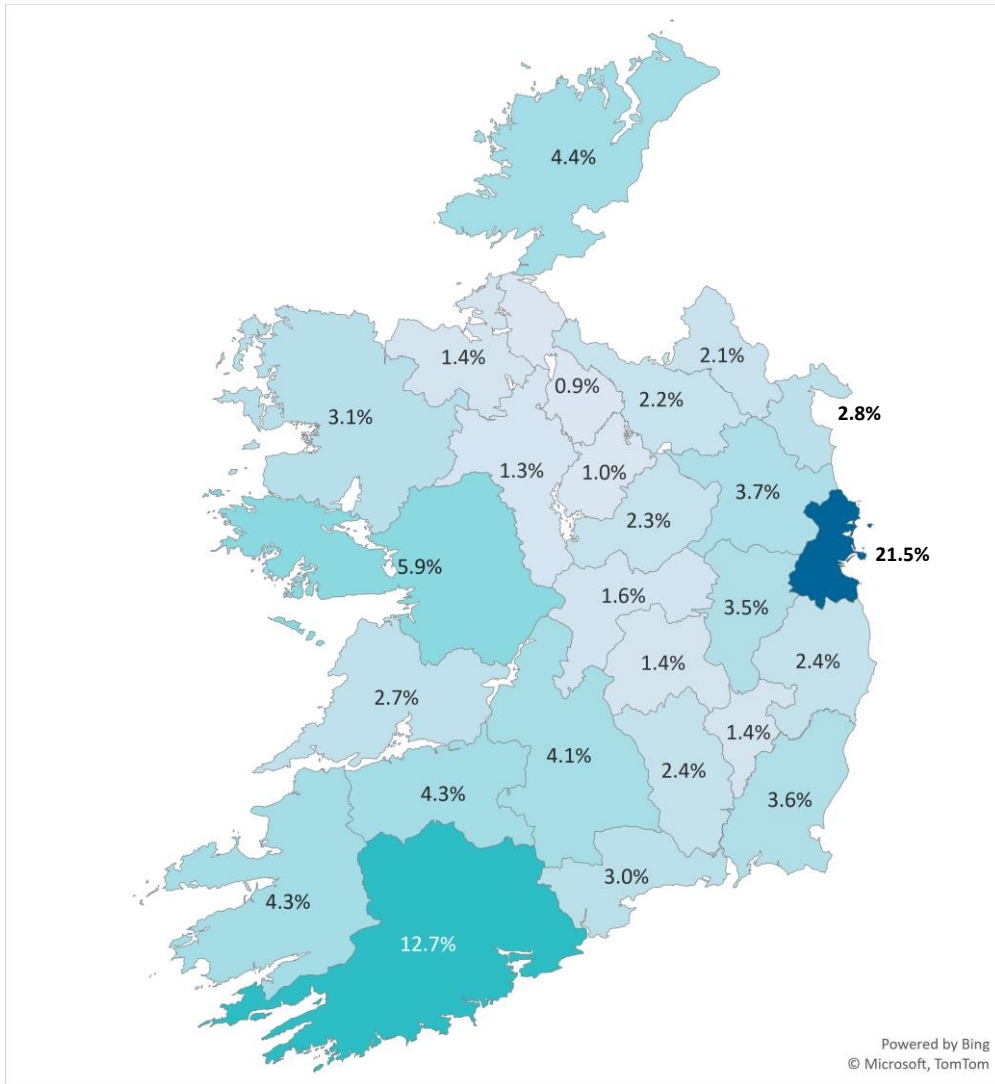
County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Carlow	384	373	372	0.92	0.82
Cavan	572	566	527	1.17	1.06
Clare	700	694	646	1.38	1.15
Cork	3,346	3,303	3,258	6.26	5.42
Donegal	1,154	1,134	1,070	2.12	1.83
Dublin	5,742	5,574	5,838	16.14	14.15
Galway	1,562	1,537	1,500	3.54	3.19
Kerry	1,135	1,107	1,058	2.18	1.9
Kildare	936	919	924	2.15	1.93
Kilkenny	641	624	554	0.91	0.79
Laois	380	376	382	0.62	0.55
Leitrim	232	227	205	0.26	0.22
Limerick	1,125	1,106	1,119	2.27	2.02
Longford	277	269	254	0.5	0.41
Louth	742	731	716	1.4	1.23
Mayo	828	814	790	1.69	1.41
Meath	962	951	943	2.16	1.91
Monaghan	565	556	510	1.23	1.03
Offaly	419	416	407	0.7	0.64
Roscommon	334	330	335	0.73	0.66
Sligo	368	357	363	0.71	0.59
Tipperary	1,094	1,075	990	1.53	1.3
Waterford	782	769	779	1.54	1.32
Westmeath	592	584	606	1.11	1.01
Wexford	941	925	926	1.75	1.5
Wicklow	646	629	634	1.24	1.06
Total Businesses	26,459	25,946	25,706	56.21	49.11

Table 4: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	5,514	6,512
Cafe, Restaurant	3,304	3,594
Bar	2,330	2,225
Farming	2,023	1,350
Manufacturing	1,404	1,616
Hotels and Accommodation (B&Bs etc)	1,115	1,344
Personal Services (Hairdressers, Beauticians, etc)	1,046	810
Wholesale Trade	644	625
Medical Activities	606	529
Construction	562	495
Accounting, Bookkeeping and Auditing activities	541	461
Engineering activities	397	336
*Approved Sporting Bodies	107	106
*Charities	86	62
All other Trades	6,267	5,641
Total Businesses	25,946	25,706

***Included for information purpose only**

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	1,053	613	0.32	0.3
Accommodation and Food	1,034	883	0.96	0.72
Wholesale and Retail Trade	876	768	0.86	0.61
Professional, Scientific, and Technical	205	148	0.08	0.07
Manufacturing	185	157	0.45	0.33
Real Estate Activities	140	98	0.16	0.15
Arts, Entertainment, and Recreation	127	98	0.18	0.17
Construction	125	84	0.1	0.09
Human health and Social Work	115	80	0.05	0.05
Education	57	56	0.03	0.02
Transportation and Storage	54	53	0.18	0.2
Administrative and Support Service	40	30	0.02	0.01
Financial and Insurance	28	25	0.02	0.02
Information and Communication	22	13	0.01	0.01
All other sectors	434	315	0.14	0.11
Grand Total	4,495	3,421	3.54	2.87

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	3,058	2,925	2.7	2.11
Wholesale and Retail Trade	2,963	2,641	1.73	1.4
Agriculture, Forestry, and Fishing	871	627	0.67	0.63
Professional, Scientific, and Technical	806	649	0.29	0.25
Manufacturing	747	664	0.65	0.57
Human health and Social Work	392	292	0.1	0.09
Arts, Entertainment, and Recreation	257	232	0.21	0.18
Construction	253	177	0.1	0.07
Real Estate Activities	219	176	0.27	0.23
Transportation and Storage	128	108	0.14	0.13
Administrative and Support Service	119	98	0.05	0.04
Education	78	50	0.02	0.01
Financial and Insurance	62	49	0.01	0.01
Information and Communication	55	52	0.03	0.02
All other sectors	1,163	947	0.45	0.36
Grand Total	11,171	9,687	7.41	6.12

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	2,785	3,676	6.99	6.12
Accommodation and Food	2,354	2,790	5.97	4.81
Manufacturing	755	884	3.05	2.56
Professional, Scientific, and Technical	418	370	0.54	0.5
Human health and Social Work	346	304	0.26	0.24
Construction	275	250	0.29	0.23
Arts, Entertainment, and Recreation	228	300	0.95	0.85
Transportation and Storage	168	175	0.56	0.53
Administrative and Support Service	120	131	0.18	0.17
Education	105	93	0.07	0.06
Agriculture, Forestry, and Fishing	100	103	0.42	0.36
Real Estate Activities	63	74	0.19	0.18
Information and Communication	52	43	0.1	0.1
Financial and Insurance	44	43	0.06	0.05
All other sectors	286	293	0.42	0.34
Grand Total	8,099	9,529	20.04	17.1

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	593	894	7.32	6.69
Wholesale and Retail Trade	560	971	6.55	5.99
Manufacturing	396	503	6.84	6.23
Human health and Social Work	92	79	0.5	0.43
Professional, Scientific, and Technical	91	97	0.65	0.53
Construction	88	102	0.36	0.33
Transportation and Storage	80	97	0.5	0.44
Administrative and Support Service	56	59	0.35	0.35
Arts, Entertainment, and Recreation	47	74	0.76	0.71
Education	32	16	0.07	0.04
Information and Communication	25	37	0.33	0.32
Agriculture, Forestry, and Fishing	24	21	0.15	0.14
Financial and Insurance	24	27	0.17	0.17
Real Estate Activities	23	24	0.21	0.18
All other sectors	50	68	0.47	0.43
Grand Total	2,181	3,069	25.21	23.01

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](#).