

Temporary Business Energy Support Scheme

Preliminary Statistics (15 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 15 June, **29,460** businesses have registered for the scheme. **25,026** of these have commenced the claim process. **18,402** businesses have fully completed claims and **6,624** 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	8,000	14,079	28	26.22
Accommodation and Food	7,743	13,458	30.38	27.25
Agriculture, Forestry, and Fishing	2,365	2,250	3.25	3.22
Manufacturing	2,343	3,924	19.63	18.96
Professional, Scientific, and Technical	1,801	2,498	3.54	3.36
Human health and Social Work	1,163	1,496	2.13	2.03
Construction	870	1,122	1.56	1.51
Arts, Entertainment, and Recreation	765	1,318	3.68	3.55
Real Estate Activities	519	670	1.66	1.62
Transportation and Storage	496	786	2.62	2.62
Administrative and Support Service	396	589	1.21	1.24
Education	361	449	0.71	0.7
Financial and Insurance	198	265	0.42	0.42
Information and Communication	197	265	0.92	0.91
All other sectors	2,243	2,890	3	2.82
Grand Total	29,460	46,059	102.71	96.43

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	4,367	4,588	5.02	4.84
1-4	6,834	8,359	5.18	4.63
5-9	6,095	8,888	8.21	7.16
10-49	9,671	18,253	35.94	32.73
50-249	2,164	5,319	35.26	33.76
250+	329	652	13.1	13.31
Grand Total	29,460	46,059	102.71	96.43

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	673	1.56	1.41
Cavan	647	640	929	2.15	2.04
Clare	784	779	1,136	2.38	2.21
Cork	3,807	3,765	5,890	11.6	11.04
Donegal	1,283	1,271	1,893	3.71	3.49
Dublin	6,565	6,444	10,798	30.7	28.73
Galway	1,745	1,723	2,607	6.13	5.9
Kerry	1,298	1,277	1,855	3.76	3.59
Kildare	1,067	1,054	1,740	4.24	3.99
Kilkenny	699	683	987	1.7	1.6
Laois	421	416	645	1.18	1.12
Leitrim	260	254	336	0.43	0.4
Limerick	1,288	1,270	1,966	4.15	4.02
Longford	300	293	455	0.87	0.76
Louth	842	832	1,339	2.71	2.52
Mayo	928	918	1,369	2.78	2.63
Meath	1,074	1,061	1,726	3.9	3.61
Monaghan	620	611	847	2.05	1.92
Offaly	466	460	694	1.23	1.18
Roscommon	374	369	598	1.26	1.19
Sligo	425	416	636	1.3	1.19
Tipperary	1,225	1,203	1,742	2.77	2.45
Waterford	884	872	1,403	2.78	2.5
Westmeath	669	661	1,064	1.88	1.72
Wexford	1,059	1,047	1,598	3.22	3.15
Wicklow	731	722	1,133	2.27	2.05
Grand Total	29,887	29,460	46,059	102.71	96.43

Table 4: Most Common Trades

Trades	Registrations by Trade [^]	Approved Claims by Trade [^]
Retail Trade	6,061	11,234
Cafe, Restaurant	3,722	6,555
Bar	2,529	3,892
Farming	2,339	2,231
Manufacturing	1,576	2,907
Hotels and Accommodation (B&Bs etc)	1,227	2,410
Personal Services (Hairdressers, Beauticians, etc)	1,226	1,483
Wholesale Trade	730	1,151
Medical activities	721	992
Construction	662	867
Accounting, Bookkeeping and Auditing activities	614	901
Engineering activities	456	635
Charities*	154	172
Approved Sporting Bodies*	145	215
All other Trades	8,276	11,236

[^]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	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
No Employees			€m	€m
Agriculture, Forestry, and Fishing	1,130	881	0.44	0.44
Accommodation and Food	954	1,139	1.24	1.11
Wholesale and Retail Trade	724	911	1.16	1.12
Professional, Scientific, and Technical	202	215	0.11	0.1
Manufacturing	155	177	0.62	0.56
Real Estate Activities	148	148	0.35	0.36
Construction	146	124	0.1	0.1
Arts, Entertainment, and Recreation	113	130	0.24	0.24
Human health and Social Work	112	119	0.08	0.08
Education	57	80	0.03	0.03
Transportation and Storage	52	77	0.33	0.39
Administrative and Support Service	35	32	0.02	0.01
Financial and Insurance	30	42	0.04	0.04
Information and Communication	25	25	0.01	0.01
All other sectors	484	488	0.22	0.22
Grand Total	4,367	4,588	5.02	4.84

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	3,428	5,198	4.84	4.03
Wholesale and Retail Trade	3,424	4,630	2.98	2.57
Agriculture, Forestry, and Fishing	1,069	1,088	1.3	1.28
Professional, Scientific, and Technical	919	1,173	0.55	0.51
Manufacturing	843	1,115	1.08	0.99
Human health and Social Work	499	559	0.25	0.23
Construction	303	350	0.25	0.22
Arts, Entertainment, and Recreation	302	418	0.38	0.35
Real Estate Activities	262	333	0.44	0.43
Transportation and Storage	154	207	0.24	0.22
Administrative and Support Service	131	161	0.08	0.07
Education	108	130	0.05	0.05
Financial and Insurance	80	94	0.05	0.05
Information and Communication	65	86	0.04	0.03
All other sectors	1,342	1,705	0.85	0.75
Grand Total	12,929	17,247	13.39	11.8

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	3,252	6,797	11.91	11
Accommodation and Food	2,700	5,353	10.76	9.13
Manufacturing	894	1,689	5.4	5.06
Professional, Scientific, and Technical	567	859	1.13	1.1
Human health and Social Work	439	615	0.57	0.56
Construction	325	466	0.59	0.53
Arts, Entertainment, and Recreation	289	621	1.69	1.62
Transportation and Storage	197	298	0.82	0.82
Administrative and Support Service	160	269	0.37	0.36
Education	141	173	0.13	0.14
Agriculture, Forestry, and Fishing	135	232	1.02	1
Real Estate Activities	83	140	0.37	0.36
Information and Communication	68	81	0.19	0.19
Financial and Insurance	63	82	0.1	0.1
All other sectors	358	578	0.88	0.77
Grand Total	9,671	18,253	35.94	32.73

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	1,768	13.54	12.98
Wholesale and Retail Trade	600	1,741	11.94	11.52
Manufacturing	451	943	12.53	12.35
Human health and Social Work	113	203	1.23	1.16
Professional, Scientific, and Technical	113	251	1.75	1.65
Construction	96	182	0.62	0.67
Transportation and Storage	93	204	1.23	1.18
Administrative and Support Service	70	127	0.73	0.8
Arts, Entertainment, and Recreation	61	149	1.37	1.34
Education	55	66	0.49	0.49
Information and Communication	39	73	0.68	0.67
Agriculture, Forestry, and Fishing	31	49	0.49	0.5
Real Estate Activities	26	49	0.49	0.47
Financial and Insurance	25	47	0.22	0.22
All other sectors	59	119	1.04	1.07
Grand Total	2,493	5,971	48.37	47.06

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](#).