

Temporary Business Energy Support Scheme

Preliminary Statistics (16 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 15 February, 23,532 businesses have registered for the scheme. 18,171 of these have commenced the claim process. 14,392 businesses have fully completed the claims process while 3,779 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	6,578	5,924	11.2	9.87
Accommodation and Food	6,571	5,402	11.83	10
Manufacturing	1,868	1,567	7.41	6.57
Agriculture, Forestry, and Fishing	1,786	990	1.15	1.04
Professional, Scientific, and Technical	1,350	907	0.98	0.88
Arts, Entertainment, and Recreation	599	489	1.39	1.27
Human health and Social Work	818	487	0.55	0.51
Construction	660	454	0.6	0.52
Transportation and Storage	382	295	0.82	0.77
Real Estate Activities	396	270	0.51	0.45
Administrative and Support Service	299	230	0.39	0.34
Education	233	144	0.1	0.09
Financial and Insurance	136	102	0.17	0.17
Information and Communication	142	95	0.31	0.31
All other sectors	1,714	1150	0.93	0.78
Total Businesses	23,532	18,506	38.32	33.56

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	3,551	2,091	1.75	1.5
1-4	5,250	3,446	2.02	1.63
5-9	4,776	3,557	3.04	2.45
10-49	7,911	7,225	14.61	12.59
50-249	1,782	1,988	13.22	12.11
250+	262	199	3.68	3.28
Total Businesses	23,532	18,506	38.32	33.56

Table 3: Breakdown by County

County	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
			€m	€m
Carlow	347	263	0.59	0.52
Cavan	507	389	0.86	0.79
Clare	627	440	0.9	0.77
Cork	2,966	2,353	4.26	3.83
Donegal	1,032	800	1.58	1.37
Dublin	5,052	4,080	10.19	8.92
Galway	1,412	1,105	2.38	2.11
Kerry	1,015	804	1.67	1.4
Kildare	830	647	1.51	1.33
Kilkenny	552	393	0.64	0.55
Laois	342	286	0.45	0.39
Leitrim	193	156	0.19	0.16
Limerick	999	778	1.52	1.39
Longford	237	184	0.3	0.24
Louth	645	496	0.99	0.9
Mayo	756	593	1.32	1.13
Meath	861	673	1.6	1.44
Monaghan	513	385	0.84	0.72
Offaly	384	292	0.53	0.5
Roscommon	306	265	0.54	0.48
Sligo	319	268	0.47	0.39
Tipperary	981	714	1.14	0.93
Waterford	702	543	1	0.86
Westmeath	535	432	0.77	0.69
Wexford	851	700	1.28	1.08
Wicklow	568	467	0.82	0.67
Grand Total	23,532	18,506	38.32	33.56

Table 4: Most Common Trades

Trades	Registrations	Approved Claims
Retail Trade	5,113	4,876
Cafe, Restaurant	3,022	2,533
Bar	2,167	1,590
Farming	1,752	976
Manufacturing	1,249	1,141
Hotels and Accommodation (B&Bs etc)	1,059	1,015
Personal Services (Hairdressers, Beauticians, etc)	924	595
Wholesale Trade	576	424
Medical activities	526	367
Accounting, Bookkeeping and Auditing activities	498	347
Construction	498	336
Engineering activities	348	242
*Approved Sporting Bodies	91	69
*Charities	77	38
All other Trades	5,632	3,957
Total Businesses	23,532	18,506

***Included for information purpose only**

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	894	423	0.16	0.15
Accommodation and Food	858	581	0.62	0.48
Wholesale and Retail Trade	616	411	0.39	0.33
Professional, Scientific, and Technical	153	79	0.02	0.02
Manufacturing	125	70	0.09	0.08
Real Estate Activities	121	67	0.14	0.12
Construction	99	51	0.07	0.07
Arts, Entertainment, and Recreation	93	57	0.1	0.09
Human health and Social Work	81	43	0.03	0.03
Education	43	32	0.01	0.01
Transportation and Storage	41	31	0.04	0.04
Administrative and Support Service	28	13	0.01	0.01
Financial and Insurance	24	18	0.01	0.01
Information and Communication	19	10	0	0
All other sectors	356	205	0.07	0.06
Grand Total	3,551	2,091	1.75	1.5

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	2,824	2,128	1.83	1.38
Wholesale and Retail Trade	2,660	1,940	1.23	0.99
Agriculture, Forestry, and Fishing	761	457	0.47	0.44
Professional, Scientific, and Technical	715	474	0.2	0.18
Manufacturing	662	500	0.5	0.42
Human health and Social Work	336	186	0.05	0.04
Arts, Entertainment, and Recreation	231	156	0.13	0.11
Construction	227	133	0.07	0.05
Real Estate Activities	192	125	0.13	0.11
Transportation and Storage	110	72	0.08	0.07
Administrative and Support Service	108	69	0.03	0.02
Education	67	33	0.01	0.01
Financial and Insurance	51	30	0.01	0.01
Information and Communication	50	35	0.01	0.01
All other sectors	1,032	665	0.3	0.24
Grand Total	10,026	7,003	5.06	4.08

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	2,772	2,867	5.3	4.64
Accommodation and Food	2,306	2,051	4.17	3.41
Manufacturing	720	654	2.19	1.89
Professional, Scientific, and Technical	398	289	0.41	0.39
Human health and Social Work	316	198	0.12	0.11
Construction	255	195	0.22	0.18
Arts, Entertainment, and Recreation	230	225	0.7	0.65
Transportation and Storage	159	126	0.41	0.39
Administrative and Support Service	114	103	0.14	0.13
Agriculture, Forestry, and Fishing	110	95	0.41	0.36
Education	101	70	0.05	0.04
Real Estate Activities	64	61	0.13	0.13
Information and Communication	45	27	0.05	0.05
Financial and Insurance	41	35	0.03	0.03
All other sectors	280	229	0.26	0.2
Grand Total	7,911	7,225	14.61	12.59

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	583	642	5.21	4.74
Wholesale and Retail Trade	530	706	4.28	3.9
Manufacturing	361	343	4.63	4.17
Human health and Social Work	85	60	0.35	0.32
Professional, Scientific, and Technical	84	65	0.34	0.3
Construction	79	75	0.25	0.23
Transportation and Storage	72	66	0.29	0.27
Administrative and Support Service	49	45	0.21	0.18
Arts, Entertainment, and Recreation	45	51	0.46	0.42
Information and Communication	28	23	0.24	0.24
Agriculture, Forestry, and Fishing	21	15	0.1	0.09
Financial and Insurance	20	19	0.12	0.12
Real Estate Activities	19	17	0.1	0.08
All other sectors	68	60	0.34	0.32
Grand Total	2,044	2,187	16.9	15.39

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](#).