

# **Temporary Business Energy Support Scheme**

## **Preliminary Statistics** **(18 May 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.

The detail of amendments to the scheme are set out in Finance Bill 2023, including extending the scheme to 31 May 2023, expanding eligibility and increasing the level of 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. Claims may be made in respect of each calendar month (referred to as a ‘claim period’) from 1 September 2022. 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 18 May, **28,858** businesses have registered for the scheme. **24,259** of these have commenced the claim process. **18,349** businesses have fully completed the claims process and **5,910** 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	7,873	12,695	25.11	23.4
Accommodation and Food	7,598	12,013	27.18	24.51
Agriculture, Forestry, and Fishing	2,302	2,039	2.78	2.77
Manufacturing	2,300	3,531	17.49	16.87
Professional, Scientific, and Technical	1,762	2,217	3.13	2.99
Human health and Social Work	1,129	1,289	1.75	1.73
Construction	851	1,013	1.33	1.3
Arts, Entertainment, and Recreation	746	1,188	3.32	3.22
Real Estate Activities	505	606	1.5	1.46
Transportation and Storage	483	710	2.21	2.16
Administrative and Support Service	384	515	0.99	0.99
Education	349	394	0.51	0.49
Financial and Insurance	194	239	0.38	0.39
Information and Communication	193	249	0.85	0.84
All other sectors	2,189	2,588	2.56	2.4
<b>Grand Total</b>	<b>28,858</b>	<b>41,286</b>	<b>91.09</b>	<b>85.53</b>

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	4,442	4,332	4.62	4.45
1-4	6,750	7,585	4.63	4.19
5-9	5,971	8,113	7.42	6.5
10-49	9,328	16,124	32.35	29.5
50-249	2,056	4,613	31.1	29.64
250+	311	519	10.96	11.25
<b>Total Businesses</b>	<b>28,858</b>	<b>41,286</b>	<b>91.09</b>	<b>85.53</b>

**Table 3: Breakdown by County**

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Carlow	420	412	610	1.44	1.3
Cavan	640	632	836	1.83	1.73
Clare	777	771	1,018	2.04	1.87
Cork	3,715	3,668	5,256	10.12	9.7
Donegal	1,263	1,248	1,693	3.32	3.14
Dublin	6,415	6,284	9,601	27.05	25.31
Galway	1,716	1,694	2,333	5.46	5.28
Kerry	1,264	1,238	1,663	3.36	3.22
Kildare	1,052	1,036	1,544	3.72	3.49
Kilkenny	682	666	894	1.56	1.48
Laois	419	414	589	1.07	1.01
Leitrim	258	252	319	0.4	0.37
Limerick	1,270	1,246	1,771	3.58	3.43
Longford	295	288	408	0.79	0.7
Louth	832	821	1,208	2.43	2.31
Mayo	918	908	1,246	2.53	2.39
Meath	1,058	1,045	1,551	3.52	3.23
Monaghan	612	604	761	1.86	1.73
Offaly	455	449	619	1.03	0.98
Roscommon	371	365	518	1.08	0.99
Sligo	412	406	585	1.22	1.06
Tipperary	1,199	1,178	1,575	2.46	2.2
Waterford	869	854	1,258	2.56	2.32
Westmeath	652	643	951	1.72	1.6
Wexford	1,043	1,030	1,452	2.92	2.85
Wicklow	717	706	1,027	2.03	1.81
<b>Total Businesses</b>	<b>29,324</b>	<b>28,858</b>	<b>41,286</b>	<b>91.09</b>	<b>85.53</b>

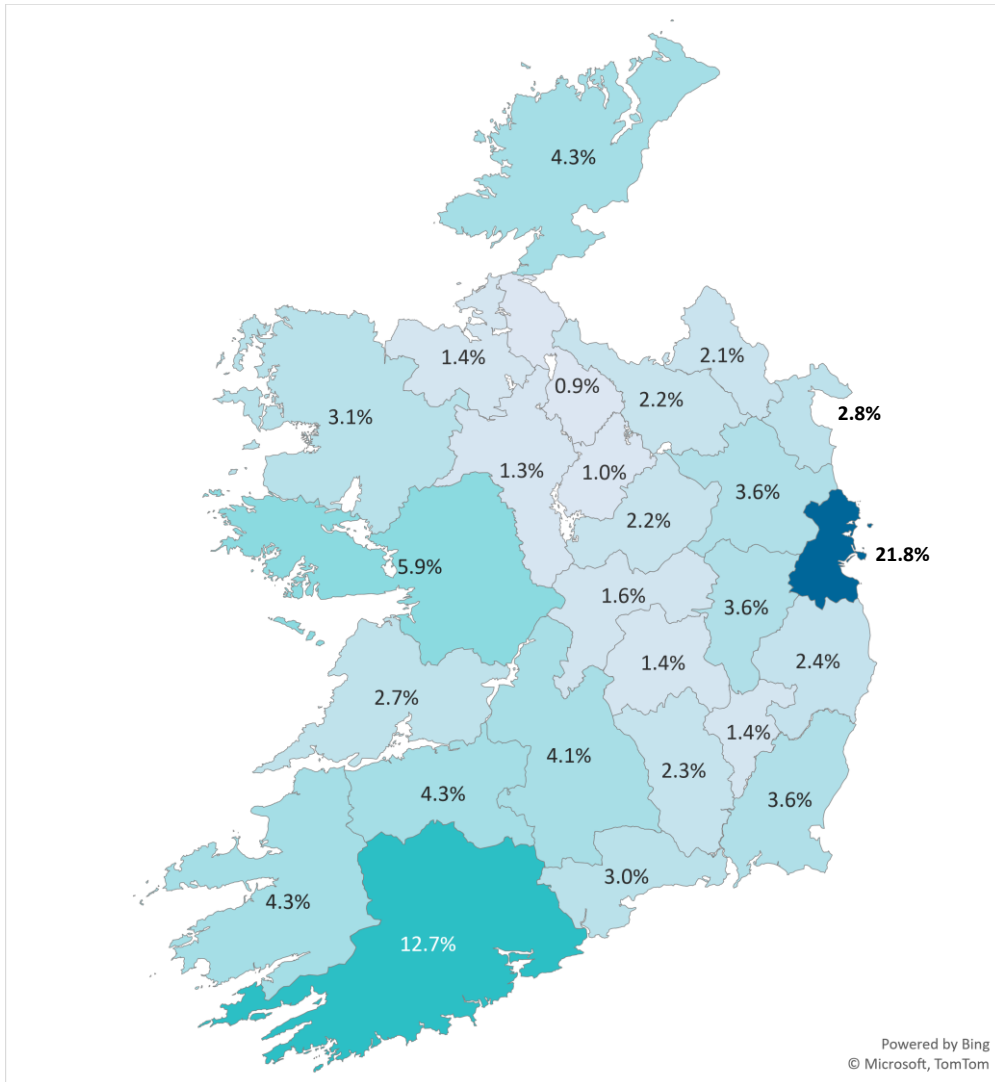
**Table 4: Most Common Trades**

Trades	Registrations by Trade <sup>^</sup>	Approved Claims by Trade <sup>^</sup>
Retail Trade	5,986	10,183
Cafe, Restaurant	3,636	5,858
Bar	2,488	3,465
Farming	2,277	2,022
Manufacturing	1,550	2,606
Hotels and Accommodation (B&Bs etc)	1,203	2,155
Personal Services (Hairdressers, Beauticians, etc)	1,201	1,303
Wholesale Trade	715	1,032
Medical Activities	705	869
Construction	645	782
Accounting, Bookkeeping and Auditing activities	602	810
Engineering activities	450	565
Approved Sporting Bodies*	141	189
Charities*	131	140
All other Trades	8,020	10,026

<sup>^</sup>A registration or claim can include more than one trade

\*Included for information purposes

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	1,126	831	0.41	0.42
Accommodation and Food	1,027	1,128	1.23	1.12
Wholesale and Retail Trade	755	864	1.09	1.02
Professional, Scientific, and Technical	205	197	0.11	0.1
Manufacturing	151	150	0.48	0.44
Real Estate Activities	149	152	0.32	0.33
Construction	136	113	0.11	0.11
Human health and Social Work	114	103	0.09	0.08
Arts, Entertainment, and Recreation	113	119	0.23	0.23
Education	59	76	0.03	0.03
Transportation and Storage	53	75	0.25	0.31
Administrative and Support Service	34	31	0.02	0.01
Financial and Insurance	31	37	0.04	0.04
Information and Communication	22	24	0.02	0.02
All other sectors	467	432	0.18	0.19
<b>Grand Total</b>	<b>4,442</b>	<b>4,332</b>	<b>4.62</b>	<b>4.45</b>

**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	3,373	4,724	4.34	3.68
Wholesale and Retail Trade	3,365	4,238	2.72	2.35
Agriculture, Forestry, and Fishing	1,023	974	1.17	1.15
Professional, Scientific, and Technical	910	1077	0.49	0.46
Manufacturing	855	1067	1.08	0.97
Human health and Social Work	478	487	0.21	0.2
Arts, Entertainment, and Recreation	304	398	0.39	0.36
Construction	299	320	0.19	0.16
Real Estate Activities	255	289	0.35	0.34
Transportation and Storage	148	183	0.19	0.18
Administrative and Support Service	134	148	0.08	0.07
Education	109	110	0.04	0.04
Financial and Insurance	78	82	0.03	0.03
Information and Communication	68	82	0.04	0.03
All other sectors	1,322	1,519	0.74	0.65
<b>Grand Total</b>	<b>12,721</b>	<b>15,698</b>	<b>12.05</b>	<b>10.69</b>

**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	3,168	6,020	10.77	9.89
Accommodation and Food	2,585	4,703	9.67	8.26
Manufacturing	857	1,495	4.87	4.56
Professional, Scientific, and Technical	536	747	1.05	1.03
Human health and Social Work	433	529	0.45	0.44
Construction	319	415	0.52	0.46
Arts, Entertainment, and Recreation	276	551	1.57	1.53
Transportation and Storage	197	271	0.76	0.75
Administrative and Support Service	152	232	0.3	0.29
Education	132	159	0.14	0.14
Agriculture, Forestry, and Fishing	124	197	0.86	0.86
Real Estate Activities	78	122	0.35	0.34
Information and Communication	65	77	0.19	0.19
Financial and Insurance	59	71	0.09	0.09
All other sectors	347	535	0.76	0.66
<b>Grand Total</b>	<b>9,328</b>	<b>16,124</b>	<b>32.35</b>	<b>29.5</b>

**Table 8: 50+ Employees**

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	613	1,458	11.94	11.45
Wholesale and Retail Trade	585	1,573	10.53	10.14
Manufacturing	437	819	11.06	10.89
Professional, Scientific, and Technical	111	196	1.48	1.41
Human health and Social Work	104	170	1.01	1
Construction	97	165	0.52	0.57
Transportation and Storage	85	181	1.01	0.92
Administrative and Support Service	64	104	0.59	0.61
Arts, Entertainment, and Recreation	53	120	1.13	1.1
Education	49	49	0.3	0.29
Information and Communication	38	66	0.61	0.6
Agriculture, Forestry, and Fishing	29	37	0.34	0.35
Financial and Insurance	26	49	0.22	0.22
Real Estate Activities	23	43	0.47	0.45
All other sectors	53	102	0.88	0.9
<b>Grand Total</b>	<b>2,367</b>	<b>5,132</b>	<b>42.07</b>	<b>40.88</b>



## Further Information

Information on the operation of the Temporary Business Energy Support Scheme (“TBESS”) is available on [www.revenue.ie](http://www.revenue.ie).

Queries of a statistical nature in relation to TBESS can be sent to [statistics@revenue.ie](mailto:statistics@revenue.ie). Media queries should be directed in the first instance to [revpress@revenue.ie](mailto:revpress@revenue.ie).

Statistical updates on TBESS will be published regularly [here](#).