

# **Temporary Business Energy Support Scheme**

## **Preliminary Statistics (20 April 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 will be entitled to 40% of the increase in their bills and from 1 March this increases to 50%.

As of 20 April, **28,035** businesses have registered for the scheme. **23,359** of these have commenced the claim process. **18,036** businesses have fully completed the claims process and **5,323** 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	7,684	11,005	21.87	19.65
Accommodation and Food	7,428	10,378	23.37	20.19
Manufacturing	2,245	3,043	14.85	13.42
Agriculture, Forestry, and Fishing	2,221	1,779	2.4	2.31
Professional, Scientific, and Technical	1,698	1,885	2.35	2.09
Human health and Social Work	1,077	1,086	1.35	1.22
Construction	830	896	1.19	1.08
Arts, Entertainment, and Recreation	725	993	2.81	2.6
Real Estate Activities	480	517	1.34	1.23
Transportation and Storage	468	595	1.71	1.7
Administrative and Support Service	371	446	0.76	0.76
Education	329	325	0.39	0.35
Financial and Insurance	189	208	0.35	0.34
Information and Communication	185	211	0.66	0.64
All other sectors	2,105	2,246	2.24	1.98
<b>Grand Total</b>	<b>28,035</b>	<b>35,613</b>	<b>77.6</b>	<b>69.5</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	4,280	3,765	3.8	3.35
1-4	6,518	6,546	3.96	3.36
5-9	5,795	7,064	6.41	5.39
10-49	9,126	13,910	28.17	24.61
50-249	2,014	3,894	26.23	24.21
250+	302	434	9.1	8.66
<b>Total Businesses</b>	<b>28,035</b>	<b>35,613</b>	<b>77.6</b>	<b>69.5</b>

**Table 3: Breakdown by County**

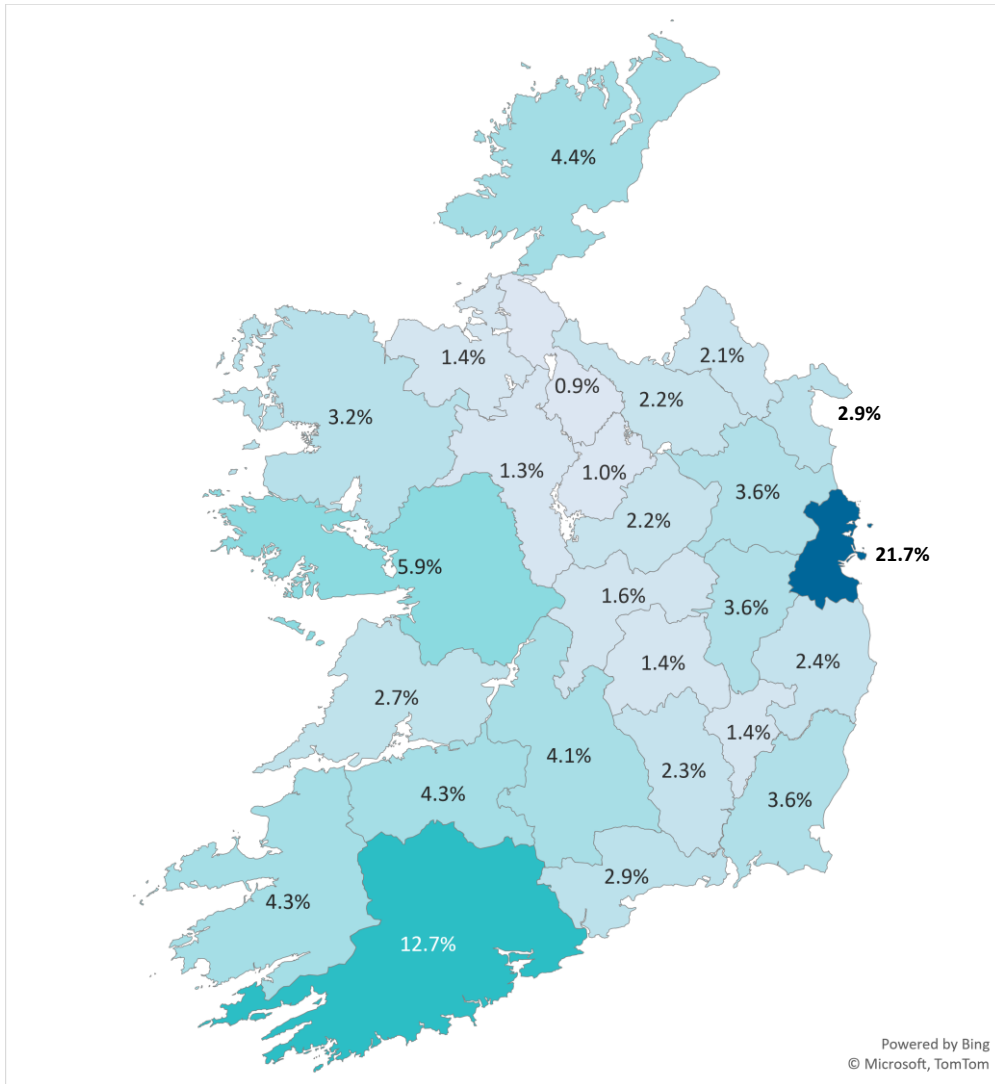
County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
				€m	€m
Carlow	409	402	518	1.19	1.05
Cavan	623	615	725	1.64	1.51
Clare	753	747	879	1.82	1.6
Cork	3,598	3,552	4,484	8.64	7.78
Donegal	1,238	1,223	1,446	2.77	2.5
Dublin	6,231	6,081	8,263	22.94	20.52
Galway	1,676	1,654	2,032	4.86	4.43
Kerry	1,227	1,203	1,441	2.83	2.58
Kildare	1,029	1,010	1,313	3.02	2.73
Kilkenny	668	652	768	1.29	1.15
Laois	410	405	522	0.94	0.85
Leitrim	250	240	272	0.35	0.29
Limerick	1,231	1,212	1,542	3.08	2.8
Longford	291	285	343	0.66	0.55
Louth	814	803	1,047	2.08	1.91
Mayo	899	887	1,114	2.19	1.93
Meath	1,029	1,015	1,338	3.07	2.76
Monaghan	599	589	666	1.7	1.51
Offaly	443	438	523	0.9	0.84
Roscommon	356	351	460	0.96	0.87
Sligo	403	397	505	1.04	0.89
Tipperary	1,167	1,146	1,381	2.07	1.78
Waterford	832	818	1,059	2.17	1.91
Westmeath	635	626	822	1.44	1.29
Wexford	1,016	1,003	1,275	2.32	2.14
Wicklow	695	681	875	1.69	1.4
<b>Total Businesses</b>	<b>28,522</b>	<b>28,035</b>	<b>35,613</b>	<b>77.6</b>	<b>69.5</b>

**Table 4: Most Common Trades**

Trades	Registrations	Approved Claims
Retail Trade	5,803	8,819
Cafe, Restaurant	3,513	5,064
Bar	2,424	2,980
Farming	2,188	1,754
Manufacturing	1,506	2,235
Hotels and Accommodation (B&Bs etc)	1,169	1,866
Personal Services (Hairdressers, Beauticians, etc)	1,157	1,136
Wholesale Trade	690	909
Medical Activities	673	744
Construction	623	680
Accounting, Bookkeeping and Auditing activities	582	706
Engineering activities	441	495
*Approved Sporting Bodies	130	159
*Charities	117	106
All other Trades	7,019	7,960
<b>Total Businesses</b>	<b>28,035</b>	<b>35,613</b>

**\*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	1,086	740	0.34	0.32
Accommodation and Food	1,001	987	1	0.84
Wholesale and Retail Trade	731	749	0.83	0.74
Professional, Scientific, and Technical	192	163	0.1	0.08
Manufacturing	145	136	0.45	0.3
Real Estate Activities	142	129	0.31	0.28
Construction	131	94	0.1	0.09
Human health and Social Work	109	94	0.07	0.07
Arts, Entertainment, and Recreation	107	92	0.15	0.14
Education	57	63	0.02	0.02
Transportation and Storage	53	66	0.22	0.28
Administrative and Support Service	34	27	0.01	0.01
Financial and Insurance	30	32	0.03	0.03
Information and Communication	20	19	0.02	0.02
All other sectors	442	374	0.15	0.14
<b>Grand Total</b>	<b>4,280</b>	<b>3,765</b>	<b>3.8</b>	<b>3.35</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	3,278	4,113	3.76	3.02
Wholesale and Retail Trade	3,271	3,692	2.38	1.95
Agriculture, Forestry, and Fishing	984	832	0.96	0.91
Professional, Scientific, and Technical	883	929	0.41	0.36
Manufacturing	833	929	0.94	0.83
Human health and Social Work	446	407	0.16	0.14
Construction	295	290	0.17	0.14
Arts, Entertainment, and Recreation	294	336	0.33	0.29
Real Estate Activities	241	242	0.32	0.28
Transportation and Storage	142	156	0.17	0.16
Administrative and Support Service	130	129	0.06	0.06
Education	104	91	0.03	0.03
Financial and Insurance	76	66	0.02	0.02
Information and Communication	64	72	0.03	0.02
All other sectors	1,272	1,326	0.63	0.53
<b>Grand Total</b>	<b>12,313</b>	<b>13,610</b>	<b>10.37</b>	<b>8.75</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	3,105	5,223	9.41	8.36
Accommodation and Food	2,547	4,045	8.39	6.84
Manufacturing	839	1,289	4.21	3.75
Professional, Scientific, and Technical	517	638	0.87	0.81
Human health and Social Work	420	452	0.39	0.36
Construction	309	364	0.47	0.4
Arts, Entertainment, and Recreation	271	462	1.37	1.26
Transportation and Storage	189	232	0.66	0.63
Administrative and Support Service	148	199	0.25	0.23
Agriculture, Forestry, and Fishing	123	176	0.78	0.76
Education	123	132	0.12	0.11
Real Estate Activities	75	113	0.33	0.3
Information and Communication	64	66	0.17	0.17
Financial and Insurance	58	64	0.09	0.08
All other sectors	338	455	0.67	0.54
<b>Grand Total</b>	<b>9,126</b>	<b>13,910</b>	<b>28.17</b>	<b>24.61</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	602	1,233	10.21	9.49
Wholesale and Retail Trade	577	1,341	9.26	8.6
Manufacturing	428	689	9.26	8.54
Professional, Scientific, and Technical	106	155	0.97	0.84
Human health and Social Work	102	133	0.74	0.64
Construction	95	148	0.46	0.44
Transportation and Storage	84	141	0.66	0.62
Administrative and Support Service	59	91	0.43	0.49
Arts, Entertainment, and Recreation	53	103	0.96	0.91
Education	45	39	0.22	0.19
Information and Communication	37	54	0.44	0.43
Agriculture, Forestry, and Fishing	28	31	0.32	0.32
Financial and Insurance	25	46	0.21	0.21
Real Estate Activities	22	33	0.39	0.37
All other sectors	53	91	0.79	0.77
<b>Grand Total</b>	<b>2,316</b>	<b>4,328</b>	<b>35.32</b>	<b>32.87</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](#).