

Temporary Business Energy Support Scheme

Preliminary Statistics (20 July 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 20 July, **29,893** businesses have registered for the scheme. **25,719** of these have commenced the claim process. **18,280** businesses have fully completed claims and **7,439** 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.

Following on from this edition , the next report will be published on 03 August.

Table 1: Economic Sector

Sector of Business	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Wholesale and Retail Trade	8,061	15,343	30.26	28.54
Accommodation and Food	7,825	14,715	33.01	29.95
Agriculture, Forestry, and Fishing	2,446	2,608	3.76	3.72
Manufacturing	2,375	4,302	22.57	21.86
Professional, Scientific, and Technical	1,832	2,736	4.1	3.8
Human health and Social Work	1,202	1,670	2.43	2.34
Construction	893	1,242	1.79	1.75
Arts, Entertainment, and Recreation	773	1,429	4.01	3.9
Real Estate Activities	531	733	1.9	1.81
Transportation and Storage	501	869	2.89	2.88
Administrative and Support Service	406	651	1.36	1.4
Education	365	484	0.78	0.78
Information and Communication	204	281	0.94	0.93
Financial and Insurance	203	292	0.45	0.45
All other sectors	2,276	3,158	3.29	3.12
Grand Total	29,893	50,513	113.56	107.22

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	4,721	5,370	6.13	6
1-4	6,716	8,827	5.67	5.08
5-9	5,978	9,405	8.55	7.6
10-49	9,877	20,005	39.02	35.82
50-249	2,257	6,137	38.6	37.03
250+	344	769	15.58	15.69
Grand Total	29,893	50,513	113.56	107.22

Table 3: Breakdown by County

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Carlow	432	424	744	1.73	1.59
Cavan	655	647	1,019	2.3	2.19
Clare	794	789	1,232	2.61	2.4
Cork	3,864	3,818	6,517	12.89	12.35
Donegal	1,299	1,284	2,025	3.97	3.75
Dublin	6,661	6,539	11,870	33.93	31.93
Galway	1,764	1,740	2,856	6.85	6.62
Kerry	1,325	1,306	2,020	4.06	3.87
Kildare	1,083	1,066	1,933	4.72	4.48
Kilkenny	707	692	1,080	1.97	1.84
Laois	427	422	690	1.23	1.16
Leitrim	259	254	363	0.48	0.45
Limerick	1,303	1,284	2,167	4.77	4.61
Longford	304	297	504	0.97	0.85
Louth	851	841	1,452	2.93	2.79
Mayo	940	929	1,486	3.03	2.88
Meath	1,102	1,088	1,910	4.24	3.93
Monaghan	629	620	940	2.23	2.18
Offaly	472	466	750	1.37	1.29
Roscommon	377	372	650	1.4	1.34
Sligo	432	424	706	1.48	1.36
Tipperary	1,251	1,231	1,910	3.12	2.81
Waterford	903	892	1,553	3.23	2.95
Westmeath	683	674	1,173	2.04	1.88
Wexford	1,074	1,061	1,733	3.51	3.45
Wicklow	741	733	1,230	2.52	2.27
Grand Total	30,332	29,893	50,513	113.56	107.22

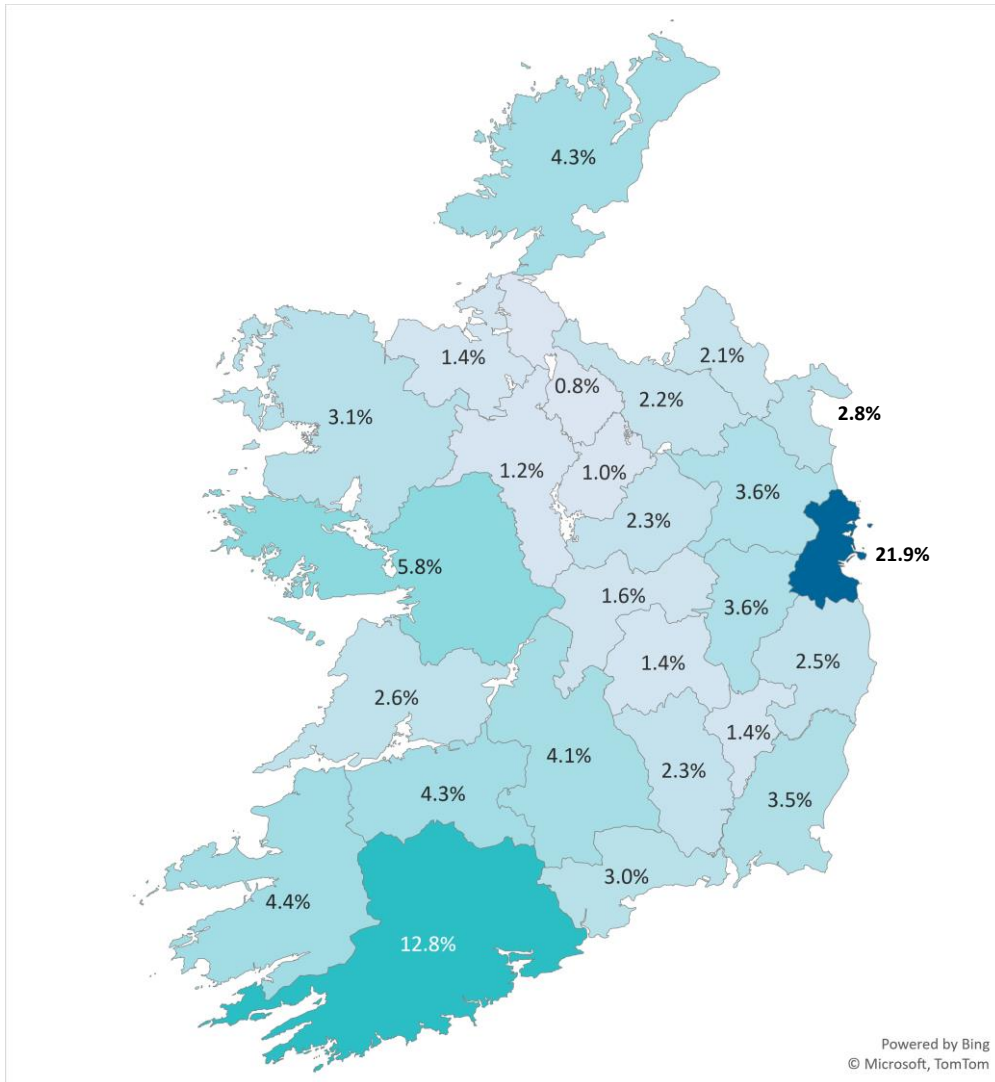
Table 4: Most Common Trades

Trades	Registrations by Trade [^]	Approved Claims by Trade [^]
Retail Trade	6,103	12,264
Cafe, Restaurant	3,770	7,198
Bar	2,550	4,230
Farming	2,419	2,589
Manufacturing	1,599	3,203
Personal Services (Hairdressers, Beauticians, etc)	1,244	1,612
Hotels and Accommodation (B&Bs etc)	1,238	2,636
Medical activities	744	1,116
Wholesale Trade	738	1,260
Construction	676	942
Accounting, Bookkeeping and Auditing activities	622	985
Engineering activities	464	697
Charitable Organisation*	165	192
Sporting Organisation *	147	235
Other	8,391	11,354

[^]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	1,191	1,045	0.59	0.59
Accommodation and Food	1,069	1,369	1.57	1.39
Wholesale and Retail Trade	808	1,089	1.36	1.32
Professional, Scientific, and Technical	223	247	0.12	0.12
Manufacturing	168	200	0.76	0.76
Real Estate Activities	158	181	0.42	0.43
Construction	152	142	0.16	0.16
Human health and Social Work	121	137	0.11	0.11
Arts, Entertainment, and Recreation	119	153	0.33	0.33
Education	58	67	0.02	0.02
Transportation and Storage	58	91	0.36	0.43
Administrative and Support Service	40	40	0.03	0.03
Financial and Insurance	30	41	0.04	0.04
Information and Communication	27	28	0.01	0.01
All other sectors	499	540	0.25	0.26
Grand Total	4,721	5,370	6.13	6

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
Wholesale and Retail Trade	3,348	4,870	3.11	2.73
Accommodation and Food	3,291	5,404	4.99	4.25
Agriculture, Forestry, and Fishing	1,079	1,242	1.48	1.46
Professional, Scientific, and Technical	912	1,252	0.59	0.56
Manufacturing	836	1,166	1.2	1.09
Human health and Social Work	503	598	0.29	0.26
Construction	301	369	0.22	0.2
Arts, Entertainment, and Recreation	286	421	0.37	0.35
Real Estate Activities	258	347	0.56	0.5
Transportation and Storage	151	215	0.25	0.24
Administrative and Support Service	127	165	0.09	0.08
Education	112	156	0.07	0.06
Financial and Insurance	84	106	0.06	0.06
Information and Communication	65	91	0.04	0.03
All other sectors	1,341	1,830	0.9	0.81
Grand Total	12,694	18,232	14.22	12.68

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	3,278	7,333	12.5	11.63
Accommodation and Food	2,773	5,936	11.67	10.11
Manufacturing	908	1,857	6.12	5.72
Professional, Scientific, and Technical	582	951	1.39	1.32
Human health and Social Work	465	709	0.67	0.65
Construction	337	506	0.65	0.59
Arts, Entertainment, and Recreation	304	688	1.83	1.79
Transportation and Storage	195	317	0.82	0.8
Administrative and Support Service	162	298	0.38	0.38
Agriculture, Forestry, and Fishing	142	257	1.11	1.08
Education	136	178	0.16	0.16
Real Estate Activities	90	151	0.4	0.38
Information and Communication	69	83	0.19	0.2
Financial and Insurance	60	88	0.11	0.11
All other sectors	376	653	1.02	0.9
Grand Total	9,877	20,005	39.02	35.82

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	692	2,006	14.77	14.19
Wholesale and Retail Trade	627	2,051	13.3	12.85
Manufacturing	463	1,079	14.51	14.29
Professional, Scientific, and Technical	115	286	2.01	1.8
Human health and Social Work	113	226	1.36	1.33
Construction	103	225	0.76	0.8
Transportation and Storage	97	246	1.46	1.41
Administrative and Support Service	77	148	0.86	0.91
Arts, Entertainment, and Recreation	64	167	1.48	1.42
Education	59	83	0.53	0.54
Information and Communication	43	79	0.7	0.69
Agriculture, Forestry, and Fishing	34	64	0.58	0.59
Financial and Insurance	29	57	0.24	0.24
Real Estate Activities	25	54	0.52	0.51
All other sectors	60	135	1.12	1.14
Grand Total	2,601	6,906	54.18	52.73

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](#).