

# **Temporary Business Energy Support Scheme**

## **Preliminary Statistics** **(25 May 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 25 May, **29,057** businesses have registered for the scheme. **24,458** of these have commenced the claim process. **18,413** businesses have fully completed the claims process and **6,045** 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.

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	7,914	13,090	25.77	24.1
Accommodation and Food	7,643	12,488	28.31	25.61
Agriculture, Forestry, and Fishing	2,320	2,092	2.89	2.87
Manufacturing	2,314	3,656	18.14	17.51
Professional, Scientific, and Technical	1,779	2,310	3.22	3.07
Human health and Social Work	1,139	1,377	1.93	1.89
Construction	860	1,045	1.39	1.35
Arts, Entertainment, and Recreation	750	1,232	3.45	3.34
Real Estate Activities	508	628	1.52	1.49
Transportation and Storage	485	740	2.33	2.33
Administrative and Support Service	389	534	1.08	1.07
Education	355	412	0.58	0.57
Financial and Insurance	196	248	0.39	0.4
Information and Communication	193	254	0.87	0.85
All other sectors	2,212	2,681	2.65	2.49
<b>Grand Total</b>	<b>29,057</b>	<b>42,787</b>	<b>94.52</b>	<b>88.93</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	4,487	4,454	4.75	4.57
1-4	6,794	7,865	4.82	4.36
5-9	6,016	8,390	7.7	6.76
10-49	9,383	16,732	33.47	30.54
50-249	2,064	4,800	32.28	30.92
250+	313	546	11.49	11.77
<b>Total Businesses</b>	<b>29,057</b>	<b>42,787</b>	<b>94.52</b>	<b>88.93</b>

**Table 3: Breakdown by County**

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
				€m	€m
Carlow	421	414	626	1.47	1.33
Cavan	643	636	867	1.97	1.86
Clare	782	776	1,054	2.14	1.96
Cork	3,740	3,697	5,452	10.44	9.98
Donegal	1,269	1,257	1,759	3.46	3.27
Dublin	6,466	6,340	9,971	28.17	26.44
Galway	1,728	1,706	2,423	5.66	5.49
Kerry	1,271	1,248	1,726	3.5	3.37
Kildare	1,056	1,041	1,602	3.91	3.7
Kilkenny	685	670	920	1.59	1.51
Laois	420	414	607	1.1	1.03
Leitrim	259	254	326	0.41	0.38
Limerick	1,274	1,255	1,830	3.67	3.55
Longford	295	288	422	0.82	0.71
Louth	835	824	1,263	2.55	2.42
Mayo	922	911	1,295	2.62	2.48
Meath	1,063	1,051	1,601	3.66	3.37
Monaghan	616	605	788	1.9	1.76
Offaly	458	452	638	1.11	1.06
Roscommon	372	367	548	1.12	1.04
Sligo	414	408	604	1.24	1.09
Tipperary	1,206	1,184	1,625	2.52	2.27
Waterford	872	858	1,302	2.62	2.38
Westmeath	661	653	977	1.77	1.64
Wexford	1,049	1,036	1,504	3.02	2.95
Wicklow	722	712	1,057	2.07	1.85
<b>Total Businesses</b>	<b>29,499</b>	<b>29,057</b>	<b>42,787</b>	<b>94.52</b>	<b>88.93</b>

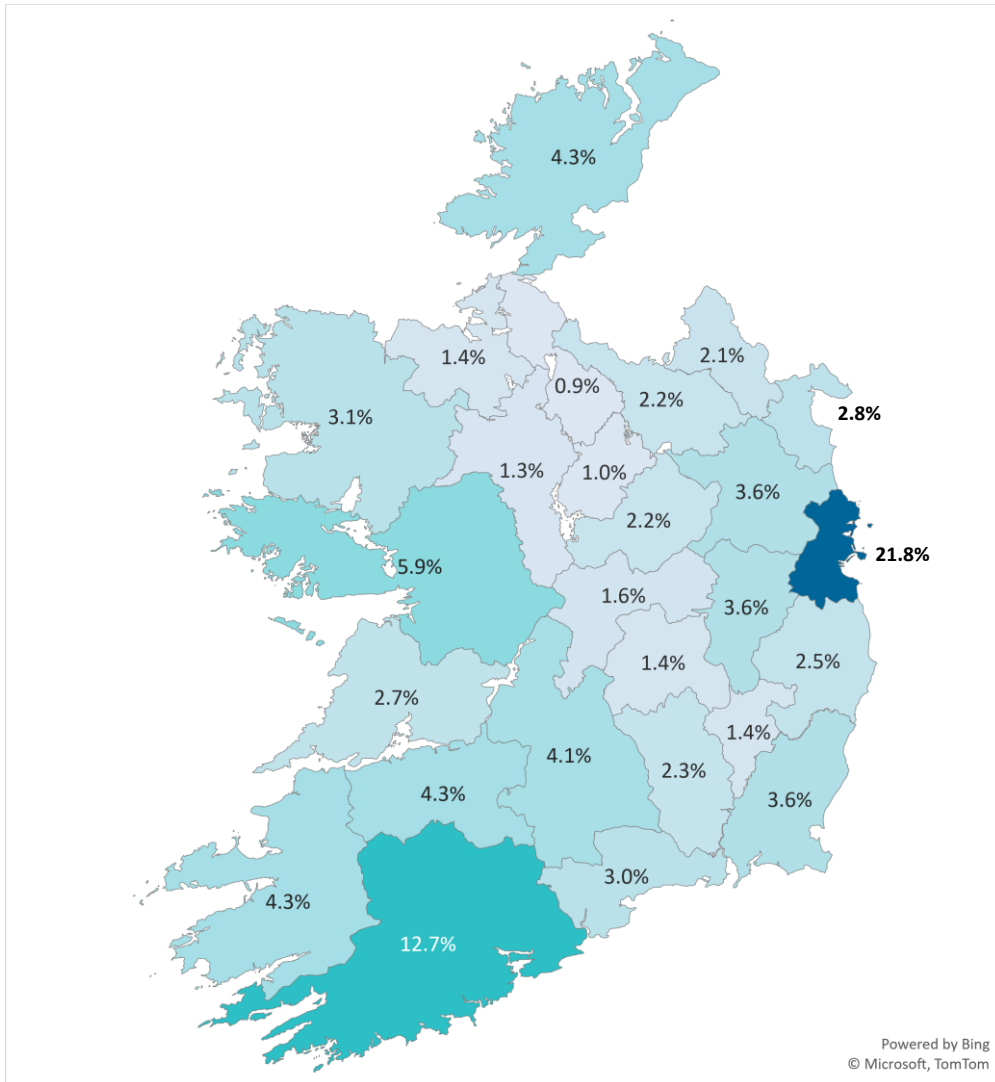
**Table 4: Most Common Trades**

Trades	Registrations by Trade <sup>^</sup>	Approved Claims by Trade <sup>^</sup>
Retail Trade	6,013	10,502
Cafe, Restaurant	3,662	6,080
Bar	2,504	3,599
Farming	2,294	2,073
Manufacturing	1,563	2,695
Hotels and Accommodation (B&Bs etc)	1,212	2,256
Personal Services (Hairdressers, Beauticians, etc)	1,211	1,356
Wholesale Trade	719	1,069
Medical activities	707	916
Construction	649	803
Accounting, Bookkeeping and Auditing activities	606	842
Engineering activities	452	589
Approved Sporting Bodies*	142	199
Charities*	141	147
All other Trades	8,092	10,412

<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	1,136	850	0.42	0.43
Accommodation and Food	1,039	1,156	1.27	1.14
Wholesale and Retail Trade	760	894	1.11	1.05
Professional, Scientific, and Technical	206	206	0.11	0.1
Manufacturing	153	154	0.53	0.49
Real Estate Activities	149	155	0.33	0.33
Construction	139	116	0.11	0.11
Human health and Social Work	116	110	0.09	0.08
Arts, Entertainment, and Recreation	113	123	0.24	0.24
Education	60	78	0.03	0.03
Transportation and Storage	53	78	0.25	0.31
Administrative and Support Service	35	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	475	442	0.19	0.2
<b>Grand Total</b>	<b>4,487</b>	<b>4,454</b>	<b>4.75</b>	<b>4.57</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	3,393	4,893	4.51	3.83
Wholesale and Retail Trade	3,386	4,351	2.79	2.42
Agriculture, Forestry, and Fishing	1,031	1,001	1.23	1.21
Professional, Scientific, and Technical	915	1,126	0.51	0.48
Manufacturing	861	1,105	1.1	1
Human health and Social Work	482	525	0.24	0.23
Arts, Entertainment, and Recreation	307	410	0.4	0.37
Construction	302	330	0.19	0.17
Real Estate Activities	257	305	0.37	0.36
Transportation and Storage	148	188	0.2	0.18
Administrative and Support Service	137	154	0.08	0.08
Education	111	116	0.04	0.04
Financial and Insurance	79	87	0.03	0.03
Information and Communication	68	84	0.04	0.03
All other sectors	1,333	1,580	0.78	0.69
<b>Grand Total</b>	<b>12,810</b>	<b>16,255</b>	<b>12.53</b>	<b>11.12</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	3,182	6,229	11.09	10.22
Accommodation and Food	2,597	4,909	10.08	8.61
Manufacturing	859	1,542	5	4.67
Professional, Scientific, and Technical	546	775	1.08	1.06
Human health and Social Work	436	554	0.48	0.48
Construction	322	430	0.53	0.48
Arts, Entertainment, and Recreation	277	573	1.64	1.6
Transportation and Storage	199	281	0.79	0.78
Administrative and Support Service	153	242	0.31	0.3
Education	134	166	0.15	0.15
Agriculture, Forestry, and Fishing	124	203	0.88	0.89
Real Estate Activities	79	124	0.36	0.34
Information and Communication	65	77	0.19	0.19
Financial and Insurance	60	72	0.09	0.09
All other sectors	350	555	0.79	0.69
<b>Grand Total</b>	<b>9,383</b>	<b>16,732</b>	<b>33.47</b>	<b>30.54</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	614	1,530	12.45	12.02
Wholesale and Retail Trade	586	1,616	10.77	10.41
Manufacturing	441	855	11.51	11.35
Professional, Scientific, and Technical	112	203	1.51	1.43
Human health and Social Work	105	188	1.12	1.09
Construction	97	169	0.54	0.59
Transportation and Storage	85	193	1.1	1.06
Administrative and Support Service	64	107	0.66	0.68
Arts, Entertainment, and Recreation	53	126	1.17	1.14
Education	50	52	0.36	0.35
Information and Communication	38	69	0.62	0.61
Agriculture, Forestry, and Fishing	29	38	0.35	0.36
Financial and Insurance	26	52	0.22	0.23
Real Estate Activities	23	44	0.47	0.45
All other sectors	54	104	0.89	0.91
<b>Grand Total</b>	<b>2,377</b>	<b>5,346</b>	<b>43.77</b>	<b>42.7</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](#).