

Temporary Business Energy Support Scheme

Preliminary Statistics (29 June 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 29 June, **29,637** businesses have registered for the scheme. **25,367** of these have commenced the claim process. **18,310** businesses have fully completed claims and **7,057** 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.

Table 1: Economic Sector

Sector of Business	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Wholesale and Retail Trade	8,021	14,639	29.09	27.25
Accommodation and Food	7,780	13,970	31.49	28.38
Agriculture, Forestry, and Fishing	2,398	2,369	3.5	3.44
Manufacturing	2,356	4,106	21.06	20.33
Professional, Scientific, and Technical	1,816	2,603	3.68	3.49
Human health and Social Work	1,180	1,581	2.25	2.17
Construction	881	1,177	1.65	1.61
Arts, Entertainment, and Recreation	768	1,364	3.87	3.76
Real Estate Activities	526	696	1.76	1.73
Transportation and Storage	497	821	2.75	2.77
Administrative and Support Service	402	620	1.27	1.31
Education	362	470	0.75	0.74
Financial and Insurance	201	275	0.93	0.92
Information and Communication	199	278	0.44	0.44
All other sectors	2,250	2,993	3.1	2.93
Grand Total	29,637	47,962	107.58	101.25

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	4,384	4,800	5.46	5.31
1-4	6,879	8,635	5.46	4.91
5-9	6,104	9,174	8.4	7.38
10-49	9,737	18,970	37.34	34.21
50-249	2,201	5,687	36.9	35.27
250+	332	696	14.02	14.16
Grand Total	29,637	47,962	107.58	101.25

Table 3: Breakdown by County

County	Registration Applications	Approved Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Carlow	428	421	702	1.59	1.45
Cavan	651	644	974	2.25	2.12
Clare	787	782	1,172	2.48	2.3
Cork	3,827	3,785	6,137	12.2	11.69
Donegal	1,288	1,275	1,961	3.8	3.58
Dublin	6,602	6,482	11,257	32.08	30.09
Galway	1,752	1,727	2,715	6.4	6.19
Kerry	1,313	1,290	1,932	3.91	3.74
Kildare	1,076	1,062	1,814	4.38	4.14
Kilkenny	703	687	1,021	1.88	1.75
Laois	425	419	665	1.2	1.13
Leitrim	260	254	346	0.46	0.43
Limerick	1,292	1,274	2,059	4.38	4.25
Longford	301	294	475	0.94	0.83
Louth	849	839	1,383	2.81	2.62
Mayo	934	924	1,409	2.86	2.69
Meath	1,091	1,078	1,810	4.04	3.72
Monaghan	624	615	885	2.12	2
Offaly	468	461	717	1.31	1.23
Roscommon	376	371	622	1.34	1.28
Sligo	426	418	669	1.41	1.29
Tipperary	1,233	1,211	1,822	2.98	2.68
Waterford	889	875	1,462	3.05	2.79
Westmeath	677	670	1,118	1.95	1.81
Wexford	1,066	1,054	1,660	3.38	3.32
Wicklow	733	725	1,175	2.41	2.16
Grand Total	30,071	29,637	47,962	107.58	101.25

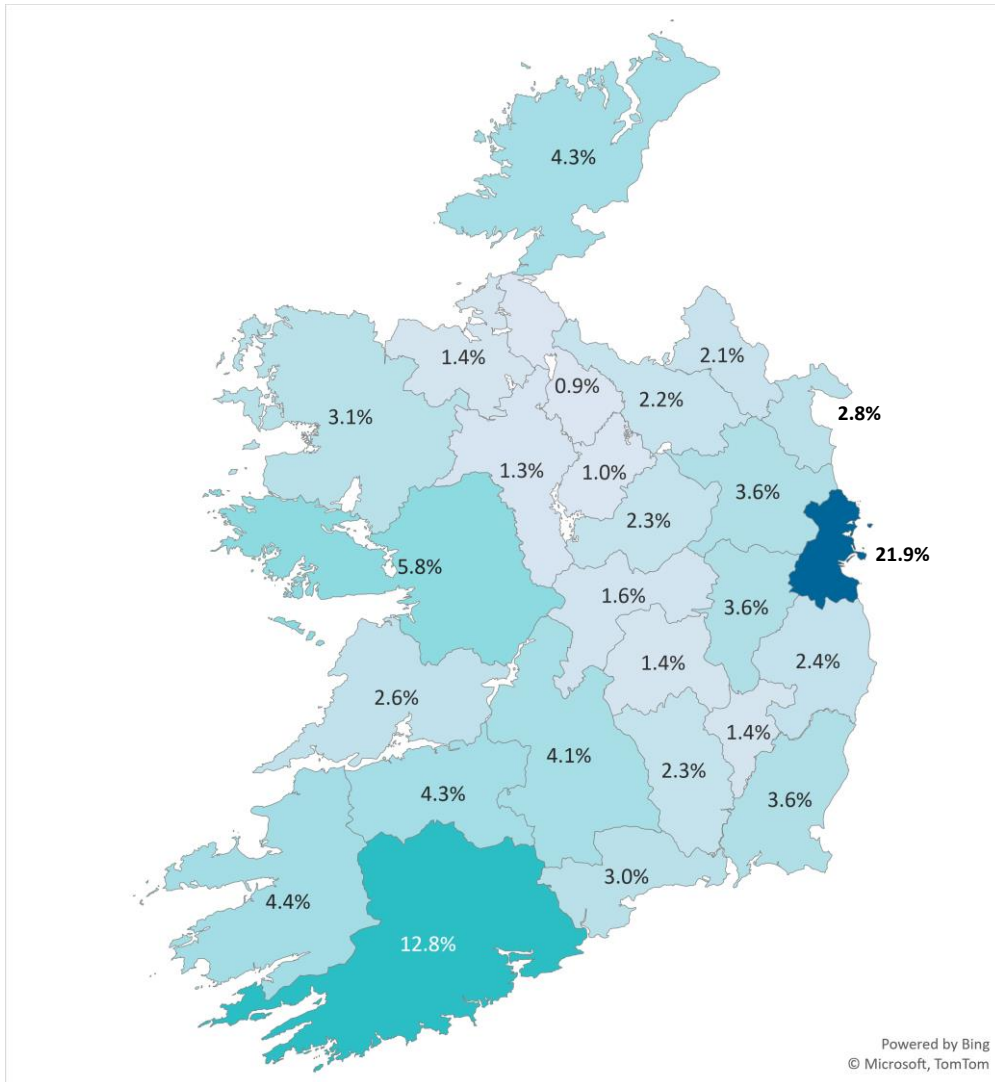
Table 4: Most Common Trades

Trades	Registrations by Trade [^]	Approved Claims by Trade [^]
Retail Trade	6,074	11,677
Cafe, Restaurant	3,741	6,814
Bar	2,539	4,011
Farming	2,374	2,347
Manufacturing	1,586	3,047
Hotels and Accommodation (B&Bs etc)	1,232	2,509
Personal Services (Hairdressers, Beauticians, etc)	1,228	1,536
Wholesale Trade	734	1,205
Medical activities	734	1,051
Construction	667	899
Accounting, Bookkeeping and Auditing activities	616	942
Engineering activities	458	673
Charities*	160	182
Approved Sporting Bodies*	146	227
All other Trades	8,321	11,707

[^]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	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
No Employees			€m	€m
Agriculture, Forestry, and Fishing	1,130	924	0.5	0.5
Accommodation and Food	1,000	1,236	1.39	1.26
Wholesale and Retail Trade	721	942	1.26	1.22
Professional, Scientific, and Technical	198	224	0.13	0.11
Manufacturing	152	184	0.66	0.62
Construction	147	136	0.16	0.16
Real Estate Activities	144	159	0.34	0.35
Human health and Social Work	113	129	0.09	0.09
Arts, Entertainment, and Recreation	110	127	0.24	0.24
Transportation and Storage	53	87	0.36	0.42
Education	52	59	0.02	0.01
Administrative and Support Service	34	40	0.03	0.02
Financial and Insurance	30	42	0.04	0.04
Information and Communication	22	22	0.01	0.01
All other sectors	478	489	0.23	0.24
Grand Total	4,384	4,800	5.46	5.31

Table 6: 1 to 9 Employees

Sector of Business	Registrations	Approved Claims	Value of Approved Claims	Value of Paid Claims
1 to 9			€m	€m
Wholesale and Retail Trade	3,448	4,837	3.12	2.72
Accommodation and Food	3,380	5,291	4.96	4.18
Agriculture, Forestry, and Fishing	1,095	1,132	1.33	1.31
Professional, Scientific, and Technical	940	1,234	0.56	0.53
Manufacturing	860	1,168	1.17	1.07
Human health and Social Work	499	562	0.25	0.22
Construction	304	359	0.21	0.19
Arts, Entertainment, and Recreation	301	430	0.39	0.36
Real Estate Activities	268	335	0.51	0.5
Transportation and Storage	154	206	0.23	0.22
Administrative and Support Service	134	166	0.09	0.09
Education	112	137	0.05	0.05
Financial and Insurance	84	104	0.06	0.06
Information and Communication	67	95	0.04	0.03
All other sectors	1,337	1,753	0.87	0.78
Grand Total	12,983	17,809	13.86	12.3

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	3,237	6,968	12.06	11.17
Accommodation and Food	2,726	5,560	11.06	9.45
Manufacturing	889	1,758	5.81	5.46
Professional, Scientific, and Technical	570	892	1.23	1.21
Human health and Social Work	457	682	0.64	0.64
Construction	333	484	0.63	0.56
Arts, Entertainment, and Recreation	298	652	1.76	1.73
Transportation and Storage	192	305	0.83	0.85
Administrative and Support Service	159	277	0.37	0.36
Agriculture, Forestry, and Fishing	142	258	1.13	1.09
Education	140	194	0.17	0.17
Real Estate Activities	88	150	0.4	0.39
Information and Communication	70	82	0.19	0.19
Financial and Insurance	60	83	0.12	0.12
All other sectors	376	625	0.93	0.82
Grand Total	9,737	18,970	37.34	34.21

Table 8: 50+ Employees

Sector of Business 50 +	Registrations	Approved Claims	Value of Approved Claims €m	Value of Paid Claims €m
Accommodation and Food	674	1,883	14.07	13.49
Wholesale and Retail Trade	615	1,892	12.66	12.14
Manufacturing	455	996	13.41	13.18
Human health and Social Work	111	208	1.27	1.21
Professional, Scientific, and Technical	108	253	1.76	1.64
Transportation and Storage	98	223	1.33	1.28
Construction	97	198	0.65	0.7
Administrative and Support Service	75	137	0.78	0.84
Arts, Entertainment, and Recreation	59	155	1.47	1.43
Education	58	80	0.5	0.51
Information and Communication	42	76	0.69	0.68
Agriculture, Forestry, and Fishing	31	55	0.53	0.54
Real Estate Activities	26	52	0.51	0.49
Financial and Insurance	25	49	0.22	0.23
All other sectors	59	126	1.07	1.09
Grand Total	2,533	6,383	50.92	49.44

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](#).