

# Temporary Business Energy Support Scheme (TBESS)

Revenue Webinar

14 December 2022

# Introduction

- Overview of the TBESS
- Registrations process – eRegistrations
- Claims process – eRepayments
- Q&A session

# Temporary Business Energy Support Scheme (TBESS)

- **TBESS is an approved State aid and provides support to businesses experiencing significant increase in their energy bills.**
- **Support available for metered supply of electricity and natural gas through Meter Point Reference Numbers (MPRNs) or Gas Point Reference Numbers (GPRNs).**
- **Open to bill-pay and pay-as-you-go customers.**
- **TBESS is available to businesses in respect of their energy bills falling in the period from September 2022 to February 2023.**

# Making a claim under the TBESS

- Revenue's Online Service (ROS) is open now for
  - registration
  - making claims.
- Payments can be made when Finance Bill is enacted - expected by 19 December.
- Businesses can make claims for bills falling in 'claim periods'.
- Claim periods are calendar months from September 2022 to February 2023.

# Who can make a claim?

- **Companies, self-employed individuals and partnerships.**
- **Businesses that carry on a Case I trade or Case II profession.**
- **Certain charities and approved sporting bodies in relation to certain income.**
- **Excludes**
  - **credit and financial institutions**
  - **passive income activities – investment or rental income.**
  - **public bodies.**

# TBESS and tax compliance

- **Business must be up-to-date with:**
  - registrations
  - tax returns
  - tax payments
- **Business must have tax clearance (precedent partner in the case of a partnership).**
- **Debt Warehousing Scheme and Phased Payment Arrangements – tax compliant**

# Energy costs - significant increase

- **Businesses must have experienced a significant increase in their energy bills.**
- **The increase is determined by comparing current energy bills for the claim periods with bills from a year ago.**
- **If a business is making a claim for the September 2022 claim period, September 2021 is the reference period.**
- **Comparison carried out in respect of:**
  - (a) the 'average unit price' the business is being charged, and**
  - (b) the total costs excluding VAT being paid by the business.**
- **Businesses do not have to do these calculations. Businesses input data from bills onto ROS and ROS does the calculations.**

# TBESS Energy Costs Threshold

- **Energy Costs Threshold: gateway to TBESS. The price the business is being charged must have increased by 50% or more.**
- **The average unit price for each electricity or natural gas bill in the claim period must have increased by 50% when compared to the reference period a year before.**
- **If claim period is November 2022, the reference period is November 2021.**
- **The average unit price is the total cost of the bill excluding VAT divided by the units of consumption.**
- **ROS will do the calculations. You are simply required to input the data from your bills.**

# Energy Costs Threshold example

**Claim period: October 2022.**

- **October 2022 bill is €1,000 excluding VAT.**
  - 2,857 units of consumption.
  - 1,000 divided by 2,857 is 0.35.
  - €0.35 is average unit price for October 2022.

**Reference period to compare is October 2021.**

- **October 2021 bill is €600 excluding VAT.**
  - 3,000 units of consumption.
  - 600/3000 is 0.20.
  - €0.20 is average unit price for October 2021.
- **Cost increase of between October 2022 and October 2021 is 75%. Energy costs threshold has been passed.**
- **ROS does the calculation.**

Business must provide information from the energy bills for both the reference period and the claim period

See the ‘Understanding your bill’ document on [www.revenue.ie](http://www.revenue.ie) for guidance on where to find this information

**enenergia** CUSTOMER SERVICE  
 Emergency Faults: 1800 20 50 50  
 Account Enquiries: 0818 36 37 44  
 Gas Networks Ireland: 1850 200 694

**1. Invoice number**

**ACCOUNT INFORMATION** Bill No: [redacted]  
 Account Number  
 Accounting Period  
 GPRN Number  
 Annual Quantity 38,249 Consumption C  
 Conversion Factor 11.4589  
 Environmental impact information is on the back of the bill

**ACCOUNT SUMMARY** Date  
 Account balance after previous bill €66.26 CR  
 Current Bill €172.51  
**NEW BALANCE DUE BY** €106.25

**PREMISES SUPPLIED**

**2. Billing period**

**DETAILS OF GAS CHARGES** **TARIFF: Small Business User**  
**Billing Period:** [redacted]

Standing Charge	30 Days	@ €0.521248	€15.64
Unit Rate	1,134 kWh	@ €0.118368	€134.23
Carbon Tax	1,134 kWh	@ €0.00741	€8.40
EEOS	1,134 kWh	@ €0.00052	€0.59
EEOS Credit	1,134 kWh	@ €0.00052-	€0.59 CR
<b>Total before VAT</b>			<b>€158.27</b>
Standard Rate VAT on €158.27 @ 9%			€14.24
<b>Total Gas Charges For This Period</b>			<b>€172.51</b>

**3. Units used**

**4. Total costs (excl. VAT)**

**Note: prepayments are not taken into account in calculating energy costs arising to billing period.**

**Bord Gais Energy**

Account number: [redacted]  
 Your plan: Fully Fixed Plus  
 Meter number: [redacted]  
**1. Invoice number** Invoice number: [redacted]  
 GPRN: [redacted]  
 AC Band: C

24 October 2022  
**Hello, this is your natural gas bill**

**2. Billing period**

**Gas usage**  
 21 Sep 2022 to 20 Oct 2022

**Total due**  
**€958.69**  
 Due on  
**07 November 2022**

You do not need to do anything as this will be taken by Direct Debit

Your usage compared to last year

Previous 8 months	84,341 kWh
Last 11 months	93,101 kWh

No data for the full period

**Your bill breakdown**  
 21 Sep 2022 to 20 Oct 2022

**3. Units used also listed here**

Gas	Amount
Standing Charge 0.41 for 30 days	€12.30
Unit Rate 0.08791 for 8,463 kWh	€743.98
Capacity Charge 2.018 for 30 Days	€60.54
Carbon Tax 0.00741 for 8,463 kWh	€62.71
<b>Total excluding VAT</b>	<b>€879.53</b>
VAT @ 9%	€79.16
Total Including VAT	€958.69
Overall Total Excluding VAT	€879.53
Overall Total VAT	€79.16

**3. Units used**

Your meter reads & consumption

Last bill	Current bill	Units	Conversion factor	Gas used (kWh)
E121167	E121900	733 m <sup>3</sup>	11.5452	<b>8,463</b>

A - Actual reading taken from your meter  
 C - Customer reading which you have provided  
 E - Estimated meter reading

**4. Total costs excl. VAT**

# Eligible Costs

- **If the energy costs threshold is passed, support is available at 40% of the business' 'eligible costs'.**
- **The eligible cost in relation to an electricity or gas bill is the uplift in the bill from the claim period as compared to energy costs incurred in a reference period.**
- **October claim period: the October 2021 bill amount of €600 (ex VAT) is deducted from October 2022 bill amount of €1,000. The difference is the eligible costs which is €400.**
- **A TBEP is 40% of that which amounts to €160.**

# Eligible Costs

- **Excludes any amount from the bill amount that is not expended wholly and exclusively for the purpose of the trade or profession.**
- **Eligible use.**
- **Exclude VAT, arrears and prepayments.**
- **ROS apportions bills so that calculations can be carried out in respect of amounts arising for each claim period and reference period.**
- **ROS does the calculations. Business simply inputs data from the bill.**

# Deemed reference unit prices

- **Certain businesses won't have a bill for the reference period. ROS uses a deemed reference unit price in the energy costs threshold and the eligible costs calculations.**
- **This might be where the electricity account (MPRN) or gas account (GPRN) is new and the energy account did not exist during the reference period or the business acquired the electricity account or gas account.**
  - **The business moved premises.**
  - **The business acquired a new building.**
  - **The business commenced its trade or profession after the end of the relevant reference period.**
- **Deemed reference unit prices have been made available by the Sustainable Energy Authority of Ireland.**

# Monthly Cap

- The TBEP is capped per trade or profession at €10,000 per claim period.
- If a qualifying business carries on its trade or profession from more than one location and has more than one electricity account, the cap may be increased by €10,000 per MPRN, subject to an overall monthly cap of €30,000 per trade or profession.
- The increased cap is available in relation to both electricity and natural gas costs relating to the trade or profession.
- Each electricity account must have its own unique MPRN identifier, with each MPRN having a separate electricity supply address.
- Increased limit does not apply if business has multiple electricity accounts located at the same electricity supply address or located adjacent to each other.

# Overall Cap - Temporary Crisis Framework

- Overall ceilings prescribed by the Temporary Crisis Framework for single undertakings applicable for duration of scheme.
- €250,000 for farmers.
- €300,000 in the case of the fishery and aquaculture sectors.
- €2 million for all other single undertakings.
- In certain circumstances, 2 or more businesses may be regarded as a single undertaking under State aid rules. For example, two businesses are considered a single undertaking if one business has the majority of voting rights in the other business. Reporting requirements apply.
- This is outlined in more detail in the Revenue guidelines.

# Registration and making a claim

- **Eligible businesses need to be fully registered to allow them to make a claim.**
- **A separate claim for a TBEP is made in respect of each energy bill. Multiple claims can be made together on ROS.**
- **The deadline for claim periods is 4 months from end of claim period.**
- **Certain declarations and acknowledgements must be made when registering and when making a claim.**

# Retention of records

- **A person should retain evidence supporting their basis for making a claim under the scheme, which may be requested by Revenue under future eligibility checks.**
- **In line with the requirements prescribed by the Temporary Crisis Framework, records supporting a claim for a Temporary Business Energy Payment must be kept for 10 years.**

# Revenue's right of enquiry, interest and penalties

- Revenue may make enquiries to ensure the veracity of a claim.
- Invalid claims or overclaims may be subject to a clawback, interest and penalties.

# Publication

- Revenue will publish a list of all businesses who avail of the TBESS and the total amounts they have claimed.
- Additional publication requirements under the TCF where claims for a single undertaking exceed certain limits:
  - where the TBEP paid to a single undertaking exceeds €100,000 for any monthly claim period, or
  - €10,000 where the single undertaking is engaged in farming or fishery and aquaculture.

# How to register



## How to claim?

- **Step One:** Eligible business must register for TBESS on ROS.
- **Step Two:** complete a claim on ROS in respect of each claim period.

## Step 1: E Registration

- Required to provide details in respect of business, trade or profession and electricity and/or natural gas account
- Declaration
- Active Corporation Tax/Income Tax registration
- Active eTax Clearance in order to register

# Registration (Customer)

- ROS
- ROS Home Screen
- Other Services
- **Manage Tax Registrations**

The screenshot displays a web interface for 'Registration (Customer)'. It features a teal header for each main section. The 'Payments & Refunds' section includes 'Submit a Payment' and 'Manage Bank Accounts', both with dropdown arrows. The 'Gifts & Inheritance' section contains a link for 'Statement of Affairs (Probate) Form SA.2'. The 'Other Services' section is divided into three columns of links. The link 'Manage Tax Registrations' in the first column is highlighted with a red rectangular border.

Payments & Refunds		
<a href="#">Submit a Payment</a>		▼
<a href="#">Manage Bank Accounts</a>		▼

  

Gifts & Inheritance		
<a href="#">Statement of Affairs (Probate) Form SA.2</a>		

  

Other Services		
<a href="#">MyEnquiries</a>	<a href="#">Drivers &amp; Passengers with Disabilities</a>	<a href="#">Mobile Access</a>
<a href="#">Receipts Tracker</a>	<a href="#">eRepayment Claims</a>	<a href="#">Download Pre-populated Returns</a>
<a href="#">Stay and Spend - Service Provider Registration</a>	<a href="#">VRT Certificate of Conformity</a>	<a href="#">Secure Upload/Download Service</a>
<a href="#">Manage Tax Clearance</a>	<a href="#">VRT EU Leased Vehicle - Leasee</a>	<a href="#">VAT MOSS</a>
<a href="#">Verify Tax Clearance</a>	<a href="#">Letter Of Tax Residence</a>	<a href="#">VAT OSS</a>
<a href="#">Manage Financial Statements</a>	<a href="#">Capital Gains Clearance</a>	<a href="#">View Property History</a>
<a href="#">Manage Reporting Obligations</a>	<a href="#">Customs UCC Portal</a>	<a href="#">Manage LPT / HC arrears</a>
<a href="#">Manage Tax Registrations</a>		<a href="#">Transfer Property</a>
<a href="#">Charities and Sports Bodies eApplication</a>		
<a href="#">Trust Register Functions</a>		

# Registration (Customer)

<b>Sugar Sweetened Drinks Supplier - SSDS</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>Sugar Sweetened Drinks Exporter - SSDE</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>Mineral Oil Tax - MOT</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>Stamp Duty Insurance Levies - SDIL</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>Temporary Business Energy Support Scheme - TBESS</b> Status: Not Registered	<a href="#">Register &gt;</a>

[Download Registration Status File](#)

# Registration (Customer)

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

## eRegistration

### Registration Details

***Registration for TBESS cannot be processed at this time as you do not appear to have a current eTax clearance certificate.***

Please access the eTax Clearance Service and apply for tax clearance:

- Select "Manage Tax Clearance" under the "Other Services" section on your ROS home screen;
- Further information can be found at:  
<https://www.revenue.ie/en/online-services/services/manage-your-record/apply-for-tax-clearance-online-using-etc.aspx>
- Once tax clearance has been issued, please return to this screen to register.

[← Back](#)

# Registration (on behalf of a Customer)

- Select a client
- Other services
- Manage registration
- Select action
- Add & link to a new registration or link to existing registration

**Charitable Donations Scheme - CDS**  
You are not linked to this tax [Select Action >](#)

**Customs & Excise - C&E**  
You are not linked to this tax [Select Action >](#)

**Sugar Sweetened Drinks Supplier - SSDS**  
You are not linked to this tax [Select Action >](#)

**Sugar Sweetened Drinks Exporter - SSDE**  
You are not linked to this tax [Select Action >](#)

**Mineral Oil Tax - MOT**  
You are not linked to this tax [Select Action >](#)

**Stamp Duty Insurance Levies - SDIL**  
You are not linked to this tax [Select Action >](#)

**Temporary Business Energy Support Scheme - TBESS**  
You are not linked to this tax [Select Action >](#)



**Charitable Donations Scheme - CDS**  
You are not linked to this tax [Select Action >](#)

**Customs & Excise - C&E**  
You are not linked to this tax [Select Action >](#)

**Sugar Sweetened Drinks Supplier - SSDS**  
You are not linked to this tax [Select Action >](#)

**Sugar Sweetened Drinks Exporter - SSDE**  
You are not linked to this tax [Select Action >](#)

**Mineral Oil Tax - MOT**  
You are not linked to this tax [Select Action >](#)

**Stamp Duty Insurance Levies - SDIL**  
You are not linked to this tax [Select Action >](#)

**Temporary Business Energy Support Scheme - TBESS**  
You are not linked to this tax [Select Action >](#)

[Add and link to a new registration](#)

[Link only to an existing registration](#)

[Download Registration Status File](#)

# Registration (on behalf of a Customer)

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

## eRegistration

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- Once tax clearance has been issued, please return to this screen to register.

[← Back](#)

# Registration business details screen

## TBESS Registration

Are you eligible?

- Are you a company, self-employed individual, charity, approved sporting body or partnership that carries on a trade?
- Is your trade chargeable to tax under Case I or Case II of Schedule D or are you a charity or approved sporting body which carries on a trade that would be chargeable to tax under Case I or Case II of Schedule D but for an available exemption?
- Is this registration on behalf of a Partnership? If yes, this form should only be completed by the precedent partner under the Partnership tax reference number.

More detailed information is available [here](#).

You will be required to make a declaration that the information you submit for registration is accurate and complete.

 Revenue will be publishing details of businesses who availed of the Temporary Business Energy Support Scheme at some time in the future. Please provide the details below for this purpose.

\* Denotes a required field

Business Registered Name *	<input type="text" value="TEST NAME TEST NAME"/>
Address Line 1 *	<input type="text" value="MY HOUSE"/>
Address Line 2 *	<input type="text" value="MY STREET"/>
Address Line 3	<input type="text" value="MY TOWN"/>
County *	<input type="text" value="Dublin 2"/>
Eircode *	<input type="text" value="A65F4E2"/>
Did your business start on or after 1st September 2021 *	Yes <input checked="" type="radio"/> No <input type="radio"/>
Start Date (DD/MM/YYYY) *	<input type="text"/>
For further information on undertakings, please click <a href="#">here</a> .	
Is your business a member of a single undertaking? *	Yes <input checked="" type="radio"/> No <input type="radio"/>
Is the single undertaking an SME? *	Yes <input checked="" type="radio"/> No <input type="radio"/>
What are the tax numbers of the other members of the single undertaking? *	<input type="text"/>

 Cancel

Next 

# Registration (Trade Details)

## Trade Details

\* Denotes a required field

### Trade Details:

Trade Name *	<input type="text"/>
Trade *	<input type="text" value="Please select an option"/>
Nature of the Trade <i>i</i>	<input type="text"/>
Note: If a trade operates from multiple premises, please enter your primary address associated with this trade.	
Address Line 1 *	<input type="text" value="ADDRESS1TESTÁΕΙΙΟΥ"/>
Address Line 2 *	<input type="text" value="ADDRESS2TESTÁΕΙΙΟΥ"/>
Address Line 3	<input type="text"/>
County *	<input type="text" value="Dublin 2"/>
Eircode * <i>i</i>	<input type="text" value="A65 F4E2"/>
Did your trade start on or after 1st September 2021 *	Yes <input type="radio"/> No <input type="radio"/>

Add/Update >

Trade Name	Trade	Nature of the Trade	Trade started on or after 01/09/21	Start Date	Action
Test Trade 1	Bar		Yes	01/09/2021	

Cancel

Next >

# Registration (Account Details MPRN)

## Account Details

Please complete the details below in relation to all of your Electricity and Gas Connections.  
Guidance on where to find some of the information below on your bills can be found [here](#).

\* Denotes a required field

### Account Details:

Account Type *	Electricity
MPRN * 	
MPRN Reference * 	
Address Line 1 *	ADDRESS1TESTÁĒÍÓÚ
Address Line 2 *	ADDRESS2TESTÁĒÍÓÚ
Address Line 3	
County *	Dublin 2
Eircode * 	A65 F4E2
Select the trade(s) that uses this MPRN *	Test Trade 1

For examples of eligible use, please click [here](#).

Enter % of eligible use * 	0
---	---

Has this electricity account been held by you since September 2021? * 	Yes <input type="radio"/> No <input type="radio"/>
---	--

Add/Update >

Account Type	Account Reference	MPRN/GPRN	Eligible Trades	% Eligible	Pre Sep 2021	Action
Electricity	myref021022	53444105331	Test Trade 1,	100	No	 

Cancel

Next >

# Registration (Account Details - Gas)

## Account Details

Please complete the details below in relation to all of your Electricity and Gas Connections. Guidance on where to find some of the information below on your bills can be found [here](#).

\* Denotes a required field

### Account Details:

Account Type *	Gas
GPRN * 	
GPRN Reference * 	
Address Line 1 *	ADDRESS1TESTÁÉÍÓÚ
Address Line 2 *	ADDRESS2TESTÁÉÍÓÚ
Address Line 3	
County *	Dublin 2
Eircode * 	A65 F4E2
Select the trade(s) that uses this GPRN *	Test Trade 1

For examples of eligible use, please click [here](#).

Enter % of eligible use * 	0
Has this gas account been held by you since September 2021? * 	Yes <input type="radio"/> No <input checked="" type="radio"/>
Connection Date (DD/MM/YYYY) *	
Select the appropriate AC Band for the account * 	Please select an option

Add/Update >

Account Type	Account Reference	MPRN/GPRN	Eligible Trades	% Eligible	Pre Sep 2021	Action
--------------	-------------------	-----------	-----------------	------------	--------------	--------

X Cancel

Next >

Business must provide information on the electricity or gas connection.

See the 'Understanding your bill' document on [www.revenue.ie](http://www.revenue.ie) for guidance on where to find this information on an electricity or gas bill

The screenshot shows an SSE Airtricity bill. On the left, the 'Billing Address' is redacted with a black box. On the right, the 'Supply Address' is also redacted with a black box. Three red annotations are present: '1. MPRN' points to the MPRN field in the top right; '2. DUoS Group - DG' points to the 'DG' field in the top right; and '3. Supply address' points to the redacted supply address box.

**1. MPRN**

Invoice Number: [REDACTED]  
Account Number: [REDACTED]  
Date of Issue: 26/08/2022

Your MPRN Number is  
M [REDACTED]  
DG MCC Profile  
DG5 MCC16 29

**2. DUoS Group - DG**

Billing Address: [REDACTED]

Supply Address: [REDACTED]

**3. Supply address**

General Enquiries  
0818 812144  
businessenergy@sseairtricity.com

Emergency Electricity  
1800 372999 (24 hours)

The screenshot shows a FLO GAS natural gas bill. On the left, the 'Customer name and address' is redacted with a black box. On the right, the 'Supply Address' is redacted with a black box. Three red annotations are present: '1. GPRN' points to the GPRN field; '2. AC Band' points to the AC Band field; and '3. Supply address' points to the redacted supply address box.

**1. GPRN**

**2. AC Band**

**3. Supply address**

Customer name and address

GPRN [REDACTED]  
AC Band B  
Meter No: [REDACTED]

Customer Contact:  
041 214 9500  
MON - FRI 9:00am - 5:30pm

EMERGENCY CONTACT:  
For emergencies, power outages or to report dangerous situations please contact GAS NETWORKS:  
1800 20 50 50

Supply Address [REDACTED]

Billing Period	17/05/22 - 31/05/22
Bill Summary	Amount
Your last bill	284.11
Payment Received Thank You	-284.11

Account Information

# Declaration

## eRegistration

### Registration Declaration

Please tick the checkboxes below if the declaration is correct.

- \* I declare that I have read the eligibility criteria for the Temporary Business Energy Support Scheme. I undertake that the business will abide by the terms and conditions of the scheme. I undertake that the business will retain all records relating to the scheme, including the basis of eligibility, for review by Revenue, and that these records must be retained for a period of 10 years to ensure compliance with State aid requirements.
- \* I accept that as an applicant for the TBESS, Revenue may consult with an electricity supplier or a gas supplier for the purpose of verifying a claim.
- \* I accept that as a recipient of the TBESS, Revenue may be required to share information with the European Commission and certain State bodies for the purposes of section 3 of the Temporary Crisis Framework and/ or for the purpose of ensuring that the ceiling of aid in the Temporary Crisis Framework is not exceeded.
- \* I accept that as a recipient of the TBESS, the name under which the business activity is carried on, the address of the qualifying business, and the amount of the temporary business energy payment made to the business, will be published on the Revenue website.
- \* I accept that, to ensure compliance with the Temporary Crisis Framework, where a claim is made by a person who forms part of a single undertaking, and the single undertaking is in receipt of an aggregate temporary business energy payment above the following applicable limit in any monthly claim period:
- €10,000, where the single undertaking is active in the primary production of agricultural products, or engaged in the production, processing and marketing of fishery and aquaculture products, and
  - €100,000, in any other case,
- the following additional details will be published on the Revenue website
- the sector of activity at NACE group level,
  - specification as to whether the person is part of a single undertaking which is an SME or is larger than an SME,
  - the total amount of temporary business energy payment received broken down by reference to each monthly claim period, and
  - such other information as may be required for the purposes of section 3 of the Temporary Crisis Framework.
- \* I acknowledge that, to ensure compliance with the Temporary Crisis Framework, a single undertaking cannot claim an amount in excess of
- €250,000, where the single undertaking is active in the primary production of agricultural products,
  - €300,000, where the single undertaking is engaged in the production, processing and marketing of fishery and aquaculture products, or
  - €2,000,000, in any other case
- in total aid granted under Section 2.1 of the Temporary Crisis Framework and, for this purpose, aid under the TBESS is aggregated with aid under any other scheme where that aid is granted under Section 2.1 of the Temporary Crisis Framework. I accept that, where the combined aid received by a single undertaking exceeds the applicable limit above, the excess of the limit is repayable and may be subject to interest and penalties.
- \* I declare that, where my business is part of a single undertaking, the tax reference number of each person who forms part of that single undertaking and all other required information in relation to the single undertaking has been entered correctly and in full.
- \* I undertake to supply any further information which may be requested in connection with this registration.
- \* I declare that, to the best of my knowledge and belief, the information entered in this registration application is correct and complete.

I acknowledge that as an applicant of the TBESS, I am being asked to take steps to understand and reduce my energy use by completing the Climate Toolkit 4 Business. I understand that this is not a legal requirement and will have no impact on my assessment for eligibility under this scheme but that it is part of Government policy to increase awareness of and provide guidance for energy use reduction and environmental impact.

Next >

# How to make a claim



# Step 2: Claim

- Must be registered for TBESS in order to make a claim
- Businesses must have tax clearance to submit a claim and have IT/CT 2021 return filed
- Details provided must be complete and accurate
- Business can make a claim via '**eRepayments Claims**' system on ROS

# Time limits for making a claim

The time limit for making a claim in relation to an electricity or gas bill is 4 months from the end of the claim period to which the electricity or gas bill relates. Set out below are the relevant time limits for making a claim in respect of each claim period:

<b>Claim period</b>	<b>Time limit for making a claim</b>
September 2022	31 January 2023
October 2022	28 February 2023
November 2022	31 March 2023
December 2022	30 April 2023
January 2023	31 May 2023
February 2023	30 June 2023

# How to make a claim

Log onto ROS

ROS Home Screen

Other Services

eRepayment Claims

The screenshot displays the ROS website interface. It features a teal header for each main section. The 'Payments & Refunds' section includes 'Submit a Payment' and 'Manage Bank Accounts'. The 'Gifts & Inheritance' section includes a link to 'Statement of Affairs (Probate) Form SA.2'. The 'Other Services' section is divided into three columns of links. The link 'eRepayment Claims' in the middle column is highlighted with a red rectangular box.

Payments & Refunds		
<a href="#">Submit a Payment</a>		▼
<a href="#">Manage Bank Accounts</a>		▼

  

Gifts & Inheritance		
<a href="#">Statement of Affairs (Probate) Form SA.2</a>		

  

Other Services		
<a href="#">MyEnquiries</a>	<a href="#">Drivers &amp; Passengers with Disabilities</a>	<a href="#">Mobile Access</a>
<a href="#">Manage Tax Clearance</a>	<a href="#">eRepayment Claims</a>	<a href="#">Receipts Tracker</a>
<a href="#">Verify Tax Clearance</a>	<a href="#">VRT Certificate of Conformity</a>	<a href="#">Download Pre-populated Returns</a>
<a href="#">Manage Reporting Obligations</a>	<a href="#">Letter Of Residence</a>	<a href="#">Secure Upload/Download Service</a>
<a href="#">Manage Tax Registrations</a>		<a href="#">VAT MOSS</a>
<a href="#">Phased Payment Arrangement</a>		<a href="#">View Property History</a>
		<a href="#">Manage LPT / HC arrears</a>

# Manage your claims

If you have recently changed Banking Provider please ensure you update your Bank Account Details as part of your claim.

[← Back to ROS](#)

## Welcome to eRepayment Claims

---

### Make a new claim

This service allows you to make a repayment claim for Mineral Oil Tax, Sugar Sweetened Drinks Tax (SSDT), Stamp Duty, Temporary Business Energy Support Scheme (TBESS) and specific VAT repayments for unregistered persons.

[Make a claim →](#)

### Previous Claims

You can check the status of your previously submitted claim(s) and view the details here. This option can also be used in certain circumstances to edit your claim and provide further information if requested.

[Manage your claims](#)

# Customer/Agent selects the TBESS option and clicks continue

## eRepayment Claims

### Select a tax

Please select the tax you are claiming.

TBESS - Temporary Business Energy Support Scheme

STAMP - Stamp Duty

VAT - Value Added Tax

 Cancel

 Close

Continue 

# Customer/Agent Selects the Claim Type

## eRepayment Claims

### Select a claim type

Please select the type of Temporary Business Energy Support Scheme claim.

TBESS – Temporary Business Energy Support Scheme



 Cancel

 Close

Continue 

# Overview screen shows the eligibility criteria and the steps involved to make a claim

### Overview

Submit a claim for Temporary Business Energy Support Scheme (TBESS)

#### What do I need?

You will need to have each of the following to complete the claim process;

All bills/statements for your Electricity/Gas accounts which cover the entire reference period date range of 1 September 2021 – 28 February 2022 (pre-claim periods)

Any bills/statements for my Electricity/Gas accounts which cover the date range from 1 September 2022 to 28th February 2023 (claim periods)

More detailed information is available [here.](#)

**Brings customer to Guidelines on the operation of the scheme on [www.revenue.ie](http://www.revenue.ie)**

The sections are as follows

- 1 **Step One:**  
Pre-Claim details
- 2 **Step Two:**  
Details of the Claim
- 3 **Step Three:**  
Supporting documentation
- 4 **Step Four:**  
Bank Details
- 5 **Step Five:**  
Summary and Declaration
- 6 **Step Six:**  
Sign and Submit

✕ Cancel

Continue →

# Six steps

- 1. Pre-Claim details** – Provide information from electricity/gas bills for the reference periods September 2021-February 2022
- 2. Claim details** - Provide information from electricity/gas bills for the claim periods September 2022-February 2023
- 3. Supporting documentation** – Upload copies of all electricity/gas bills for each of the claim period & reference period where requested
- 4. Bank details** – Provide/confirm bank account details to which payment can be made
- 5. Summary and declaration** - A summary of the claim will be displayed.
- 6. Sign and submit** – Online claim for TBESS through ROS

# Repayment Screen (Pre Claim)

## eRepayment Claims

### Pre-claim Details

Submit a claim for Temporary Business Energy Support Scheme (TBESS)

The table below displays the details of each of the energy accounts you entered at Registration stage. [i](#)

You must now submit the [usage and cost information](#) for the reference periods September 2021 to February 2022 so that your average unit cost can be calculated.

This reference unit cost is used to compare against the average unit cost for the claim period to establish if you meet the energy cost threshold eligibility requirement. You will not be able to proceed with a claim unless every calendar day in a reference period has been accounted for.

You may exempt periods for which you do not have reference data, however, this will permanently exclude those dates from any future claim payment.

Please use the View/Edit action buttons to add the reference details. The claim period will be marked as complete when all reference data has been entered.

#### Account/reference details: 1234555555 - Coffee Shop - Elec

Please enter the bill/statement details for each of the reference periods for the claims for which you are now submitting.

Invoice number	Start (dd/mm/yyyy)	End (dd/mm/yyyy)	Units used (kWh)	Cost (excl. VAT)(€)	
<input type="text"/>	<a href="#">Remove</a>				

[Add another invoice for the same account](#)

Please check this box if there are any periods for this account for which you do not intend to submit a claim.

[Save details](#)

#### List of accounts

Reference Id	GPRN/MPRN	Account type	Complete	Total reference cost	Action
Coffee Shop - Elec	1234555555	Electricity	No	€	<a href="#">View/Edit</a>
Coffee Shop - Gas	1234561	Gas	No	€	<a href="#">View/Edit</a>
Cinema - Elec	12345648948	Electricity	No	€	<a href="#">View/Edit</a>

[Cancel](#)

[Back](#)

[Continue](#)

# Claim details

## eRepayment Claims

### Claim Details

#### Submit a claim for Temporary Business Energy Support Scheme (TBESS)

The table below displays the details of each of the energy accounts for which complete reference data has been submitted at the [pre-claim stage](#).

You must now submit the [usage and cost information](#) for the claim period so that your average unit cost can be calculated.

This unit cost is used to compare against the average unit cost for the reference period to establish if you meet the energy cost threshold eligibility requirement and to determine the value of your TBESS payment (TBEP).

Please use the [View/Edit](#) action buttons to add your claim details.

#### [Account/reference details: 1234555555 - Coffee Shop - Elec](#)

Please enter the bill/statement details for each of the reference periods for the claims for which you are now submitting.

Invoice number	Start (dd/mm/yyyy)	End (dd/mm/yyyy)	Units used (kWh)	Cost (excl. VAT)(€)	<a href="#">Show calculation</a>
<input type="text"/>	<a href="#">Remove</a>				

[Add another invoice for the same account](#)

[Save details](#)

#### List of accounts

Reference Id	GPRN/MPRN	Account type	Current Claim Amount	Total Claim Amount	Action
Coffee Shop - Elec	1234555555	Electricity		€0.00	<a href="#">View/Edit</a>

[Cancel](#)

[Back](#)

[Continue](#)

# Claim details

## eRepayment Claims

### Claim Details

#### Submit a claim for Temporary Business Energy Support Scheme (TBESS)

The table below displays the details of each of the energy accounts for which complete reference data has been submitted at the [pre-claim stage](#).

You must now submit the [usage and cost information](#) for the claim period so that your average unit cost can be calculated.

This unit cost is used to compare against the average unit cost for the reference period to establish if you meet the energy cost threshold eligibility requirement and to determine the value of your TBESS payment (TBEP).

Please use the [View/Edit](#) action buttons to add your claim details.

#### TBEP Calculation (preliminary)

Below are the steps carried out when assessing the eligibility and preliminary TBEP.

- Step 1: Eligibility:  $(\text{Reference cost per unit} * 1.5) - \text{Current cost per unit} > 0$
- Step 2: TBEP:  $(\text{Current daily cost} - \text{Reference daily cost}) * \text{Days} * 0.4 (40\%)$

Date	Current cost per unit	Reference cost per unit	Eligible	Current daily cost	Reference daily cost	Difference in daily cost	Days	Preliminary TBEP
9/2022	5.00	2.00	Yes	81.97	32.79	49.18	30	590.16
10/2022	5.00	2.00	Yes	81.97	32.79	49.18	31	609.84

*Note: This is only a preliminary calculation. The TBEP for this invoice, with any trade and period caps applied, will be updated in the Accounts table below once these details have been saved.*

#### Account/reference details: 12345555555 - Coffee Shop - Elec

Please enter the bill/statement details for each of the reference periods for the claims for which you are now submitting.

Invoice number	Start (dd/mm/yyyy)	End (dd/mm/yyyy)	Units used (kWh)	Cost (excl. VAT)(€)	
<input type="text" value="NewInvoice1"/>	<input type="text" value="01/09/2022"/>	<input type="text" value="31/10/2022"/>	<input type="text" value="1000"/>	<input type="text" value="5000"/>	<a href="#">Show calculation</a> <a href="#">Remove</a>

[Add another invoice for the same account](#)

[Save details](#)

#### List of accounts

Reference Id	GPRN/MPRN	Account type	Current Claim Amount	Total Claim Amount	Action
Coffee Shop - Elec	12345555555	Electricity		€0.00	<a href="#">View/Edit</a>

[Cancel](#)

[Back](#)

[Continue](#)

# Supporting Documentation

## eRepayment Claims

### Attachments

#### Submit a claim for Temporary Business Energy Support Scheme (TBESS)

Supporting documentation should be maintained for a period of 10 years, and can be requested at any stage to support a claim.

Please attach the following to your claim:

1. **Pre-claim Invoices** - All bills/statements pertaining to all reference periods.
2. **Claim Invoices** - All bills/statements pertaining to the claim periods to date.

Additional supporting documentation can also be attached below

 Attachments

No attachments added yet.

[Add +](#)

 Cancel

 Back

Save & Close 

[Continue →](#)

# Bank Details

## eRepayment Claims

### Bank Details

Submit a claim for Temporary Business Energy Support Scheme (TBESS)

Please fill in the bank details to be used by Revenue to make an electronic refund for this Claim.

Name of the account holder

BIC (Bank Identifier Code)

IBAN (International Bank Account Number)

✕ Cancel

⬅ Back

Save & Close 🗑

Continue ➔

# Summary and declaration

## eRepayment Claims

### Summary

Submit a claim for Temporary Business Energy Support Scheme (TBESS)

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 **Personal Details**

**PPSN:** \*\*\*\*\*

**Name:** Test Name Test Name

 **Claim Details** [Edit](#)

**Trade breakdown: Advertising**

Month	Current Claim Amount	Lifetime Total	Cap reached
10/2022	€609.84	€609.84	No
09/2022	€590.16	€590.16	No

**Total Claimed Amount: €1,200.00**

 **Bank Details** [Edit](#)

**Account Name:** Account Holder

**BIC:**

**IBAN:** \*\*\*\*\*

# Declaration

Please tick the checkboxes below if the declaration is correct.

- I accept that as a recipient of the TBESS, the name under which the business activity is carried on, the address of the qualifying business, and the amount of the temporary business energy payment made to the business, will be published on the Revenue website.
- I accept that to ensure compliance with the Temporary Crisis Framework, where a claim is made by a person who forms part of a single undertaking, and the single undertaking is in receipt of an aggregate temporary business energy payment above the following applicable limit in any monthly claim period –:
- a. €10,000, where the single undertaking is active in the primary production of agricultural products, or engaged in the production, processing and marketing of fishery and aquaculture products, and
  - b. €100,000, in any other case,
- that the following additional details will be published on the Revenue website –
- a. the sector of activity at NACE group level
  - b. specification as to whether the person is part of a single undertaking which is an SME or is larger than an SME
  - c. the total amount of temporary business energy payment received broken down by reference to each monthly claim period, and
  - d. such other information as may be required for the purposes of section 3 of the Temporary Crisis Framework.
- I confirm that as a member of a single undertaking, on making this claim, the following applicable limit in respect of all aid granted to the single undertaking under Section 2.1 of the Temporary Crisis Framework will not be exceeded :
- a. €250,000, where the single undertaking is active in the primary production of agricultural products
  - b. €300,000, where the single undertaking is engaged in the production, processing and marketing of fishery and aquaculture products, or
  - c. €2,000,000, in any other case,
- and I accept that should the applicable limit be exceeded I will be required to repay the amount of the excess and may be subject to interest and penalties.
- Any documents required to be attached to this claim are true and correct records, and I undertake to supply any further information which may be requested in connection with this claim.
- I declare that to the best of my knowledge and belief the information entered in this claim application is correct and complete and, in respect of this claim, I meet all the qualifying criteria set out in Part 6 of Finance Act 2022.

*Please ensure your tax returns and tax liabilities are up to date to allow for the prompt payment of the temporary business energy payment once the claim has been approved. Where there are outstanding tax liabilities available for collection, Revenue will offset any TBESS payment against these liabilities and pay any remaining excess.*

 Back

 Print

Save & Close 

Submit 

# Sign and submit

Revenue   
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

### Sign & Submit

Certificate  [Help](#)

Enter Password

## eRepayment Claims



**Thank you. Your claim has been submitted.**

[← Back](#)

# ROS inbox updated with a record of the claim

<input type="checkbox"/>	Notice No. ↕	Customer Name ↕	Regn./Trader No./Doc ID ↕	Tax Type/Duty/Rep. Oblig. ↕	Document Type ↕	Period Begin ↕	Issued Date ↕
<input type="checkbox"/>	<input checked="" type="checkbox"/>	██████████ TEST NAME	██████████	TBESS	Repayment Claim TBESS	01/01/2022	03/11/2022

Archive Export Print

⏪ ⏩ 1 2 3 4 5 ⏪ ⏩ More

# Resources

- Dedicated **TBESS website** hub on [www.revenue.ie](http://www.revenue.ie)
- **Online TBESS calculator** – lets businesses check how much they may claim
- **Today's Webinar** 14 December 2022 - recording will be available
- **Phone helpline** - 01 738 3663, Monday to Friday 09.30 to 13.30
- **MyEnquiries** support – customer email service through ROS
- Detailed **TBESS guidelines**
  - Information on the operation and administration of the scheme
  - Examples of how relief is calculated
  - Step-by-step guide on completing registration and making claims.
- **'Understanding your bill'** guidance note. Sample energy bills highlighting information needed to complete registration and claims

# Questions and Answers