



Guidelines on the operation of the Temporary Business Energy Support Scheme (TBESS)

Version 8, updated 5 October 2023



1.	OVERVIEW OF THE TBESS	6
2.	WHO IS ELIGIBLE TO MAKE A CLAIM UNDER THE TBESS?	10
2.1.	ELIGIBLE BUSINESS	10
2.1.1.	<i>Overview</i>	10
2.1.2.	<i>Trade</i>	11
2.1.3.	<i>Profession</i>	12
2.1.4.	<i>Charities</i>	13
2.1.5.	<i>Sporting Bodies</i>	15
2.2.	QUALIFYING BUSINESS	16
2.2.1.	<i>Energy costs threshold</i>	17
2.2.2.	<i>Other eligibility criteria</i>	17
2.2.3.	<i>Tax Compliance and Clearance</i>	18
2.3.	FACTORS TO CONSIDER IN DETERMINING WHETHER A BUSINESS HAS MORE THAN ONE ELIGIBLE BUSINESS OR QUALIFYING BUSINESS	18
3.	THE ENERGY COSTS THRESHOLD TEST	21
3.1.	INTRODUCTION	21
3.1.1.	<i>Reduction in energy costs threshold</i>	22
3.2.	UNIT PRICE	23
3.3.	CALCULATING THE ELECTRICITY OR GAS REFERENCE UNIT PRICE.....	24
3.3.1.	<i>Identifying the reference electricity and gas bills</i>	24
3.3.1.1.	Energy bill covers entire reference month.....	24
3.3.1.2.	Two or more energy bills cover reference month.....	24
3.3.1.3.	Only part of the reference month covered by an energy bill.....	25
3.3.1.4.	No bill in respect of reference month	25
3.3.1.5.	Reference bills and Revenue’s portal.....	25
3.3.2.	<i>The reference energy costs threshold amount</i>	25
3.3.3.	<i>The reference electricity or gas consumption</i>	26
3.3.4.	<i>Deemed reference unit price for new electricity accounts and new gas connections</i>	29
3.4.	CALCULATING THE ELECTRICITY OR GAS BILL UNIT PRICE	30
3.5.	THE ENERGY COSTS THRESHOLD CALCULATION.....	31
4.	ELIGIBLE COSTS	34
4.1.	INTRODUCTION	34
4.2.	DETERMINING THE ELIGIBLE COSTS	34
4.3.	WHAT ENERGY BILL COSTS ARE TAKEN INTO ACCOUNT IN COMPUTING THE ELIGIBLE COST?	35
4.4.	CALCULATING THE RELEVANT ELECTRICITY OR GAS BILL AMOUNT	36
4.4.1.	<i>Relevant amount - Single bill covering the entire claim period</i>	36
4.4.2.	<i>Relevant amount - One or more bills falling wholly or partly within the claim period</i>	38
4.5.	CALCULATING THE REFERENCE ELECTRICITY OR GAS BILL AMOUNT	40
4.5.1.	<i>Reference amount - Single bill covering entire reference period</i>	41

4.5.2.	<i>Reference amount - Two or more bills covering entire reference period</i>	42
4.5.3.	<i>Reference amount - Billing period only covers part of the reference period</i>	45
4.5.4.	<i>No bills covering the reference period</i>	47
4.6.	AMOUNTS NOT EXPENDED WHOLLY AND EXCLUSIVELY FOR PURPOSES OF TRADE OR PROFESSION	49
4.7.	APPORTIONING ENERGY BILLS PER TRADE ON A 'JUST AND REASONABLE' BASIS	50
5.	AMOUNT THAT CAN BE CLAIMED UNDER THE TBESS	52
5.1.	TEMPORARY BUSINESS ENERGY PAYMENT	52
5.2.	MONTHLY CAP PER TRADE	53
5.3.	INCREASED CAP WHERE A BUSINESS HAS MULTIPLE MPRNS IN CONNECTION WITH A SINGLE TRADE	56
5.3.1.	<i>September 2022 to February 2023 claim periods</i>	56
5.3.2.	<i>March to July 2023 claim periods</i>	57
5.3.3.	<i>Worked examples of increased threshold</i>	58
5.4.	SINGLE ELECTRICITY ACCOUNT OR GAS CONNECTION SUPPLYING MORE THAN ONE QUALIFYING BUSINESS	62
5.5.	THE TEMPORARY CRISIS AND TRANSITION FRAMEWORK (TCTF) CAP	62
5.5.1.	<i>Meaning of single undertaking</i>	63
5.5.1.1.	What is an undertaking?	63
5.5.1.2.	Circumstances where enterprises may be regarded as a single undertaking	63
5.5.2.	<i>Limits prescribed by the Temporary Crisis and Transition Framework</i>	66
5.5.3.	<i>Information a single undertaking must provide to Revenue</i>	67
5.5.3.1.	Administrative practice in relation to single undertaking reporting obligation	68
5.5.3.2.	Changes to a 'single undertaking' during the specified period	69
5.5.4.	<i>Publication of information about a single undertaking</i>	69
6.	HOW TO REGISTER FOR THE TBESS AND MAKE A CLAIM	71
6.1.	OVERVIEW	71
6.2.	REGISTRATION	72
6.2.1.	<i>Particulars that will be required to register</i>	72
6.2.1.1.	Business information	72
6.2.1.2.	Trade or profession information	73
6.2.1.3.	Account type information – electricity and gas	73
6.2.1.4.	MPRN or GPRN supplies more than one activity	74
6.2.1.5.	Example of details to be found on an energy bill	75
6.2.2.	<i>Registration declaration</i>	76
6.2.3.	<i>Climate Toolkit 4 Business</i>	77
6.3.	MAKING A CLAIM	78
6.3.1.	<i>Particulars that will be required to make a claim</i>	79
6.3.2.	<i>Declaration</i>	81
6.3.3.	<i>Time limit for making a claim for a TBEP</i>	82
6.3.4.	<i>Partnerships</i>	83
6.3.5.	<i>Record keeping</i>	83
6.3.6.	<i>Verification of claims</i>	84
6.3.7.	<i>Publication of information about claimants</i>	85
6.3.8.	<i>Impact of tax clearance status</i>	85
6.3.9.	<i>Submitting reference period bills</i>	85

6.3.10.	<i>Processing of claims to account for revised energy costs threshold.....</i>	<i>86</i>
7.	PAYMENT OF THE TBEP WHERE THERE IS TAX OUTSTANDING	87
8.	WITHDRAWAL AND AMENDMENT OF CLAIMS	89
8.1.	CAN A CLAIM BE WITHDRAWN?	89
8.2.	CAN A CLAIM BE REDUCED?	89
8.3.	WITHDRAWAL OF A TBEP BY REVENUE.....	89
8.4.	PENALTY AND PUBLICATION APPLICATION.....	90
8.5.	TAXPAYER’S RIGHT TO APPEAL	90
9.	HOW IS THE TBEP TREATED FOR TAX PURPOSES?	91
10.	CONTACT US	93
Appendix I	eRegistration screens	94
Appendix II	eRepayment Claims screens.....	105
Appendix III	Deemed reference unit price	123
Appendix IV	Glossary of Terms.....	124

TBESS Guidelines

These guidelines set out information on the operation of the Temporary Business Energy Support Scheme (TBESS).

The time limit for making a claim under the scheme expired on 30 September 2023.

1. Overview of the TBESS

Sections 100 to 102 of Finance Act 2022 make provision for **the Temporary Business Energy Support Scheme (“TBESS”)**, which provides support to businesses impacted by the unprecedented increase in energy costs resulting from the military aggression by Russia in Ukraine. The scheme is an approved State aid under the European Commission’s Temporary Crisis and Transition Framework (TCTF)¹.

To facilitate a continuation of the scheme, and to assist businesses deal with increased energy costs, a number of enhancements to the scheme were made in 2023. These changes were provided for in section 7 of the Finance Act 2023 and by way of various Ministerial Orders².

The scheme, which is being administered by Revenue, provides for a cash payment to qualifying businesses.

TBESS is targeted at businesses carrying on a trade or profession, the profits from which are chargeable to tax under Case I or Case II of Schedule D, that have experienced a significant increase in their electricity and natural gas costs. Sporting bodies that carry on certain activities which would be chargeable to tax under Case I or II of Schedule D but for an available exemption are included in the scheme. Charities that carry on activities that would be chargeable to tax as trading income, but for an available tax exemption, are also included in the scope of the scheme. Collectively, these are known as **‘eligible businesses’** for the purposes of the TBESS. Section 2.1 of these guidelines provides guidance on what constitutes an eligible business.

The key features of the scheme are:

- The scheme operates in respect of electricity and natural gas costs relating to the period **1 September 2022 to 31 July 2023**. Claims may be made in respect of each calendar month (referred to as a **‘claim period’**) within this period. The first claim period for which a claim can be made is September 2022.
- The scheme operates by reference to bills or statements for the **metered supply of electricity and natural gas** through electricity accounts or gas connections identified by their own Meter Point Reference Number (MPRN) or Gas Point Reference Number

¹ The Temporary Crisis and Transition Framework is the Communication from the Commission Temporary Crisis and Transition Framework for State Aid measures to support the economy following the aggression against Ukraine by Russia (OJ C 101, 17.3.2023, p. 3–46). Please see section 5.5 for further details of the Temporary Crisis and Transition Framework.

² Finance Act 2022 (Temporary Business Energy Support Scheme) (Energy Costs Threshold Aggregate Amount) Order 2023, Finance Act 2022 (Temporary Business Energy Support Scheme) (Energy Costs Threshold Aggregate Amount) (No. 2) Order 2023, and Finance Act 2022 (Temporary Business Energy Support Scheme) (Specified Period) (No. 2) Order 2023.

(GPRN). In these guidelines, references to electricity or gas bills include electricity or gas invoices and statements.

- To be eligible to make a claim under the TBESS in respect of an electricity bill or a natural gas bill, a business must be able to demonstrate that the average unit price for electricity or natural gas on the relevant bill has increased by 30% or more as compared to the average unit price of electricity or natural gas in a reference period. In broad terms, this is the average unit price in the month that is 12 months prior to the claim period to which the relevant bill relates. This 30% increase is known as the '**energy costs threshold**'³. Guidance on the energy costs threshold and how to calculate the average unit price is set out in section 3 of these guidelines.
- Once the eligible business has passed the energy costs threshold in relation to a particular electricity or natural gas bill, and satisfies a number of other conditions, it is a '**qualifying business**'. Section 2.2 of these guidelines provides guidance on what constitutes a qualifying business.
- A qualifying business is entitled to claim a **Temporary Business Energy Payment (TBEP)** amounting to a specified percentage of its eligible cost (subject to a cap for each monthly claim period). The TBEP amount is calculated as follows:
 - 40% of the eligible cost for the September 2022 to February 2023 claim periods, and
 - 50% of the eligible cost for the March 2023 to July 2023 claim periods.
- The **time limit for making a claim** for a TBEP is 30 September 2023.
- The **eligible cost** amount in relation to an electricity or natural gas bill is calculated as the increase between the bill amount on that electricity or natural gas bill as compared to a bill amount in the applicable reference period.
 - For these purposes, electricity costs relating to an electricity account (MPRN) and/ or gas costs relating to a gas connection (GPRN) in respect of each monthly claim period falling within 1 September 2022 and 31 July 2023 must be compared with the electricity or natural gas bill costs, as the case may be, for the **reference period**, which is a monthly period that is 12 months prior to the claim period concerned.
 - Where an electricity or natural gas bill covers only part of a claim period then it will be compared with a proportionate amount of the electricity or natural gas costs for the reference period in determining the eligible cost amount.

The eligible cost amount in relation to an electricity or natural gas bill may be based on an actual or estimated reading (depending on the relevant bill issued by the energy supplier to the business). Guidance on the determination of the eligible cost amount in relation to an electricity or natural gas bill is set out in section 4.

³ The TBESS legislation originally provided for a 50% energy costs threshold. This threshold has been reduced to 30% and this change applies from 1 September 2022.

- Provision is made for businesses to assess their eligibility and, where appropriate, to make a claim in respect of an electricity or natural gas bill for a particular electricity account or gas connection for which the business does not have a bill for the reference period. This will be relevant where —
 - the business commenced after the end of the relevant reference period, or
 - the business had commenced before or during the reference period, and the relevant electricity account or gas connection was not held by the business during the reference period. This might arise because the relevant business has expanded its operations by setting up in an additional location with a new electricity account or gas connection or where it has acquired a premises with an existing electricity account or gas connection. It might also arise because the business has moved premises since the relevant reference period.

In such circumstances, a **deemed monthly reference unit price** in respect of electricity or natural gas must be used for the purpose of determining whether the energy costs threshold has been met. If the unit price on a relevant electricity or natural gas bill is at least 30% higher than the deemed monthly reference unit price, then the business will pass the energy costs threshold. Where the energy costs threshold is passed, the eligible cost amount will be calculated by reference to the difference between the actual and deemed unit prices and will be based on consumption levels in the current bill. Deemed monthly reference unit prices for electricity and natural gas have been provided by the Sustainable Energy Authority of Ireland (based on data provided by suppliers and the Commission for Regulation of Utilities) and are published in Appendix III. Further guidance on deemed reference unit prices is available in section 3.3.4 of these guidelines.

- The TBEP is subject to a **monthly cap**, which applies on a per trade basis or a per profession basis.
 - For claim periods falling between 1 September 2022 and 28 February 2023, the support available in respect of electricity and natural gas costs is subject to a monthly cap of €10,000 per trade or profession. Where, however, a business carries on its trade or profession from more than one location, as identified by the business having multiple electricity accounts/ MPRNs in different locations, the cap may be increased by €10,000 per electricity account/ MPRN, subject to an overall monthly cap of €30,000 per trade. The increased cap is available in relation to both electricity and natural gas costs relating to the trade or profession.
 - From the March 2023 claim period onwards, the €10,000 monthly cap on payments under the scheme is increased to €15,000 and the €30,000 monthly cap is increased to €45,000.
 - An overall cap on the amount of support that a business can claim will also apply in line with requirements of the Temporary Crisis and Transition Framework.

Further guidance on the monetary limits that apply under the TBESS is set out in section 5 of these guidelines.

- The person carrying on a qualifying business (which is the precedent partner in the case of a partnership) must **register for the scheme on the Revenue Online Service (ROS)**, provide certain information and make a declaration that they satisfy the conditions to make a claim. Following this, a claim may be made.
- To make a claim under the scheme, a number of other conditions must be satisfied including that the person (which is the precedent partner in the case of a partnership) is **eligible for a tax clearance certificate and has complied with their tax registration, payment and tax return filing obligations**.
- **The scheme operates on a self-assessment basis**. A person registering their details and the details of their business activity for the purposes of a making a claim should retain evidence supporting their basis for making a claim under the scheme, which may be requested by Revenue under future eligibility checks. In some instances, supporting documents may be required as part of the claim process.
- Provision is made for the **publication** of the names and addresses of claimants on the Revenue website, together with the total amount of payments received.
- To fulfil requirements under the TCTF, Revenue will publish additional details in relation to persons who are members of a single undertaking in circumstances where the aggregate amount claimed by the single undertaking under the TBESS exceeds €100,000 per claim period (or €10,000 per claim period where the single undertaking is engaged in farming or fishery and aquaculture).

In this document information is provided on how the TBESS operates, based on legislation contained in section 101 of Finance Act 2022, as amended by TBESS related Ministerial Orders³ and amendments set out in section 7 of Finance Act 2023.

All references to ‘gas’ in these guidelines are references to the metered supply of natural gas only.

Summary of scheme rules for (i) September 2022 to February 2023 and (ii) March 2023 to July 2023 claim periods

<i>Claim period</i>	September 2022 to February 2023	March 2023 to July 2023
<i>Energy costs threshold</i>	30% threshold	30% threshold
<i>Monthly cap</i>	€10,000	€15,000
<i>Increased monthly cap</i>	€30,000	€45,000
<i>Amount of TBEP</i>	40% of eligible costs	50% of eligible costs
<i>Time limit for making a claim</i>	30 September 2023	30 September 2023

2. Who is eligible to make a claim under the TBESS?

2.1. Eligible business

2.1.1. Overview

Claims for a Temporary Business Energy Payment, or TBEP, may be made on the Revenue Online Service from 5 December 2022. In order to be eligible to make a claim, a business must carry on an activity that comes within the scope of the scheme.

A business will be considered an 'eligible business', and therefore within the scope of the TBESS, where it is a company, self-employed individual or partnership carrying on a trade or profession⁴ the profits of which are chargeable to tax under Case I or Case II of Schedule D by virtue of section 18(2) of the Taxes Consolidation Act, 1997 (TCA). Pay As You Go (PAYG) customers are within the scope of the scheme.

Sporting bodies that carry on activities which would be chargeable to tax under Case I or II of Schedule D but for an exemption set out in section 235 TCA are included in the scheme.

Charities that carry on activities that would be chargeable to tax as trading income, but for an available tax exemption under section 208 TCA, are also included within the scope of the scheme.

Collectively, these are known as 'eligible businesses' for the purposes of the TBESS.

Credit institutions and financial institutions are not eligible businesses. The exclusion of these institutions was a pre-condition of receiving State aid approval from the European Commission for the TBESS.

Public bodies engaged in passive activities and businesses engaged in passive activities, for example, rental income taxable under Case V, or investment income, are outside the scope of the TBESS. A public body carrying on a trade or profession, the profits of which are chargeable to tax under Schedule D Case I or II, is an eligible business.

Example 1

Sibel rents out rooms to private tenants on a long-term basis in one of her investment properties. The income she earns from this is chargeable to tax under Case V of Schedule D.

This is not an eligible business and Sibel cannot make a claim for any increase in the domestic electricity or gas bills under the TBESS.

⁴ A trade or profession is taxable under Case I or Case II, respectively, of Schedule D.

Example 2

Oak Co is an owner management company that was established to maintain common areas in a residential apartment complex. Oak Co is a not for profit organisation and is not considered to be carrying on a trade or profession.

Oak Co is not an eligible business for the purpose of the TBESS and cannot make a claim for any increase in electricity or gas bills relating to the apartment complex common areas.

2.1.2. Trade

A business that carries on a trade, the profits arising from which are chargeable to tax under Case I of Schedule D, is within the scope of the scheme.

Trading presupposes that the business is carrying on business activities from which its income is derived. These activities will vary from trade to trade but will require people with the skills and authority necessary to carry them out. Whether the activities of a particular business constitute a trade is determined by an examination of the facts of the particular case. A business will generally know if it is engaged in trading activities chargeable to tax under Case I due to various tax and accounting reporting requirements and there should be no doubt about whether the activities constitute trading.

Not-for-profit entities are unlikely to be regarded as carrying on a trade that is chargeable to tax and, therefore, would not be eligible to apply for support under the scheme.

Guidance on what constitutes a trade is set out in [Revenue's Tax and Duty Manual Part 02-02-06](#).

For the purposes of the TBESS, the following businesses are examples of what would normally be considered to be trading:

- beauty salons
- cafés and restaurants
- crèches
- farmers
- hairdressers
- hotels
- insurance brokers
- manufacturers
- nursing homes
- pubs
- restaurants
- retailers
- stockbrokers
- travel agents

This list is not exhaustive.

Example 3

Nuala and Eamon have a mushroom farm in Wicklow. The profits from the farm are chargeable to tax under Case I of Schedule D.

The mushroom trade is an eligible business for the purposes of the TBESS.

2.1.3. Profession

A business that carries on a profession, the profits arising from which are chargeable to tax under Case II of Schedule D, is within the scope of the scheme.

There are different criteria that may be considered when determining if an activity is a profession, including but not limited to:

- The requirement for academic or professional qualifications;
- The existence of a code of practice governing or controlling the activity;
- Membership of a professional body; and
- Whether the occupation is carried on subject to a code of practice/ethics of a professional body.

A business will generally know if it is engaged in activities chargeable to tax under Case II as a profession due to various tax and accounting reporting requirements.

For the purposes of the TBESS, the following are examples of what would normally be regarded as professions:

- accountant
- architect
- auctioneer/estate agent
- barrister
- dentist
- doctor
- engineer
- Montessori school
- optician
- solicitor
- veterinary surgeon.

This list is not exhaustive.

Example 4

Raj has been working as a dentist for a number of years. The profits from his dentistry practice are chargeable to tax under Case II of Schedule D.

The dentistry practice is an eligible business for the purposes of the TBESS.

2.1.4. Charities

Section 208(2)(b) of the Taxes Consolidation Act (TCA) 1997 provides an income tax exemption for certain charities in respect of the profits of a trade carried on by the charity. To qualify for this exemption, the charity must apply the profits solely to the purposes of the charity and either:

- the trade is exercised in the course of the actual carrying out of a primary purpose of the charity, or
- the work in connection with the trade is mainly carried on by beneficiaries of the charity.

A charity that carries on a trade, where the profits or gains arising from the trade would be chargeable to tax under Case I of Schedule D, but for this exemption, will be regarded as an eligible business under the TBESS as regards that trading activity.

It is a requirement that the charity holds an active income tax or corporation tax registration in respect of that trade, even where it has been granted an exemption under section 208(2)(b) TCA 1997. Tax registration of the charity's trade will not trigger a requirement to file income tax or corporation tax returns.

Where a charity is engaged in different activities, only some of which would be regarded as activities of a trade, only some of its electricity and gas costs may be eligible for support under the TBESS where the eligibility criteria are met. Only gas and electricity costs incurred by the charity in respect of a location where the activities of a trade are carried on may be included in a claim under the TBESS. This may require apportionment of costs between those activities that are trading in nature and those that are not.

A charity that does not carry on a trading activity will not be regarded as an eligible business under the TBESS.

Example 5

A religious organisation sells religious books and magazines. The main object of the organisation is the promotion of religion and the sale of books and magazines is a facility to achieve that object. Any profit from the sale of books and magazines qualifies for the charitable exemption under section 208 TCA 1997.

The religious organisation, in relation to the trade of selling books and magazines, is regarded as an eligible business under the TBESS. Any electricity or gas costs incurred by the religious organisation in the course of selling the books and magazines may qualify for support under the TBESS where the eligibility criteria are met. Electricity or gas costs incurred by the charity that do not relate to its trading activities will not be eligible for the TBESS.

Example 6

A charity in Cork works with people in the local community who have a disability. The charity operates three shops, selling goods produced by people with a disability. These profits qualify for the charitable exemption under section 208 TCA 1997. The charity also has a head office which is responsible for the administrative activities of the charity. No trading activities are carried out from the head office.

The charity is an eligible business in relation to the trading activities of the charity. Electricity or gas costs incurred in the charity shops in those activities may qualify for support under the TBESS where the eligibility criteria are met. Electricity or gas costs incurred in the head office will not qualify for support under the TBESS.

Example 7

A charity providing educational services runs a small café in a community centre to help raise funds for the purposes of the charity. Profits from the café qualify for the charitable exemption under section 208 TCA 1997.

The charity is an eligible business in relation to the trading activities of the charity. Electricity or gas costs incurred by the café may qualify for support under the TBESS where the eligibility criteria are met. Electricity or gas costs incurred by the charity that do not relate to its trading activities will not be eligible for the TBESS.

Example 8

A charity regularly holds fundraising events, carried out in different locations such as supermarkets, shopping centres and on busy retail streets, in order to support medical research. The charity has a head office which is responsible for the administrative activities of the charity.

The charity is not carrying on a trading activity and is not an eligible business for the purpose of the TBESS. Electricity or gas costs incurred in the head office will not qualify for support.

2.1.5. Sporting Bodies

Section 235 TCA 1997 provides an exemption from income tax or corporation tax for certain bodies established for the sole purpose of the promotion of athletic or amateur games or sports (“approved sporting bodies”). The exemption applies to so much of their income that is applied solely for the purpose of promoting the game or sport in question.

Sporting bodies that carry on certain activities, the profits arising from which would be chargeable to tax as a trade or profession under Case I or II of Schedule D but for the exemption, are eligible for support under the TBESS.

It is a requirement that the sporting body holds an active income tax or corporation tax registration in respect of that trade or profession, even where it has been granted an exemption under section 235 TCA 1997. Tax registration of the sporting body’s trade will not trigger a requirement to file income tax or corporation tax returns.

Only the electricity and gas costs which are attributable to those activities are eligible. For example, the following activities would usually be regarded as trading in nature and the energy costs associated with these activities may, where the criteria are met, be eligible costs for the purposes of the TBESS:

- The short-term hiring out of pitches by a sporting body or tennis courts by a tennis club;
- The operation of a bar by a sporting body;
- The operation of a café or restaurant by a sporting body.

This is not an exhaustive list.

Where a sporting body is engaged in different activities, only some of which would be regarded as activities of a trade or profession, only some of its electricity and gas costs may be eligible for support under the TBESS where the eligibility criteria are met. Only gas and electricity costs incurred by the sporting body in respect of a location where the activities of a trade or profession are carried on may be included in a claim under the TBESS. This may require apportionment of costs between those activities that are trading or professional in nature and those that are not.

Example 9

Top Tennis Club was established to promote amateur tennis. It hires out some of its courts on a commercial basis to non-members for a fixed hourly fee. The income received from the commercial court hire is trading income and would be chargeable to income tax but for section 235 TCA.

The club has calculated on a fair and reasonable basis that 10% of its electricity costs in respect of operating the floodlights on the courts is attributable to the commercial hiring of the courts. Therefore 10% of the electricity costs of operating the floodlights may be taken into account in relation to a claim under the TBESS.

Top Tennis Club should maintain evidence to support the apportionment of 10% of its electricity costs relating to floodlights to its exempt trading activity.

Example 10

Local GAA Club Ireland has a club building which contains a bar with offices upstairs. Only the energy costs for the bar may be taken into account in relation to a claim under the TBESS.

There is one electricity account/ MPRN for the building. The club will be required to apportion the electricity costs on a just and reasonable basis between the bar and the office. It does this on the basis of 80% for the bar and 20% for the office.

- The average unit price of the energy consumed by the club in the period 1 to 31 October 2022 was €0.25. The average unit price consumed in the corresponding period of 1 to 31 October 2021 was €0.15.
- The bill amount for October 2022 was €650. The bill amount for October 2021 was €250.

The average unit price has increased by 67% which meets the 30% threshold. The club is therefore eligible for the TBESS.

Of the bill amount for October 2022, €520 (or 80%) is relevant to a claim under the TBESS. The reference bill amount for October 2021 must be similarly reduced, i.e. to €200 (80% of €250). The amount of the TBEP payable under the TBESS for October 2022 is 40% of the eligible cost. The eligible cost (i.e. relevant amount of the bill increase) is €320 (€520 - €200) and the TBEP payable is €128 (€320 * 40%).

2.2. Qualifying business

Once it has been established that a business is an 'eligible business' as outlined in section 2.1, it must then meet a number of conditions in order to be considered a 'qualifying business'. In particular—

- as regards a particular electricity or gas bill, it must meet an 'energy costs threshold' (refer to section 2.2.1 and section 3 for more detail on the energy costs threshold), and
- the person carrying on the eligible business must meet the other eligibility criteria outlined in section 2.2.2.

Where a business is a qualifying business, it will be able to make a claim for a TBEP under the TBESS in respect of the eligible cost relating to a particular electricity or gas bill. Refer to

section 4 for details on how the eligible cost in relation to an electricity or gas bill is determined.

It is important to note that a qualifying business is defined by reference to a trade or profession. It follows that where, for example, a person carries on more than one trade, the person could have more than one eligible business and, where the necessary conditions are met, more than one qualifying business. Whether a person has more than one eligible business or qualifying business, has implications in relation to the monthly cap that applies in relation to claims under the TBESS (detail on the applicable monthly cap is outlined in section 5.2). Set out at section 2.3 below, are some relevant considerations in relation to whether a person carries on more than one eligible business or qualifying business.

2.2.1. Energy costs threshold

The eligible business must have experienced an increase of 30%⁵ or higher in the average unit price of its electricity and/or gas for the energy bill (or energy statement in the case of Pay As You Go customers – see Example 25) arising during a claim period between September 2022 and July 2023 when compared with the corresponding period in the previous 12 months. This is known as the “energy costs threshold” test which is set out in detail in section 3.

2.2.2. Other eligibility criteria

In addition to passing the energy costs threshold, the eligible business must satisfy other criteria in order to be a qualifying business as follows:

- i. has complied with its obligations in relation to tax registration, tax payments and filing of tax returns;
- ii. is eligible for a tax clearance certificate throughout the claim period;
- iii. is an eligible business during the claim period and intends to continue to be an eligible business following the end of the claim period;
- iv. has registered for the TBESS on Revenue’s Online Service (ROS) and has provided the required information;
- v. has completed an electronic claim form on ROS containing the particulars required for determining a claim;
- vi. has made a declaration on ROS that the qualifying conditions are satisfied.

⁵ The amendment, as set out in Finance Act 2023, that the energy cost threshold is reduced from 50% to 30% provides that the new rate takes effect from 1 September 2022 (the beginning of the scheme).

A business must have either an active Corporation Tax or Income tax registration in order to complete registration for the TBESS. The requirement to be registered for Corporation Tax or Income Tax equally applies to charities and sporting bodies, even if the charity or sporting body has been granted an exemption from filing tax returns.

2.2.3. Tax Compliance and Clearance

In order to be a 'qualifying business', the claimant must:

- (a) have their tax affairs up-to-date ensuring all tax returns are filed, and payments made, or payment arrangements entered into to cover all outstanding debts; and
- (b) be eligible for a tax clearance certificate. They must continue to be entitled to tax clearance for the duration of the claim period. Claimants can check their current tax clearance status through ROS.

The above criteria must be satisfied by qualifying businesses in respect of each period for which a Temporary Business Energy Payment is being claimed under the TBESS, which is referred to as a "claim period".

Where a business has debt warehoused under the Debt Warehousing Scheme, the business will be treated as compliant for the purposes of the TBESS provided it continues to be eligible for the Debt Warehousing Scheme. A business will also be treated as tax compliant where it has entered into a Phased Payment Arrangement (PPA) and is meeting its obligations under that PPA.

In general, a person in receipt of other Government support is not restricted from availing of the TBESS where they meet the eligibility criteria. However, where the support derives from the Temporary Crisis and Transition Framework, support is limited by reference to certain ceilings prescribed under that Framework. Please see section 5.5 for more detail.

2.3. Factors to consider in determining whether a business has more than one eligible business or qualifying business

A qualifying business is defined by reference to one specific trade or profession. Where a person carries on more than one trade or profession, that person could have more than one eligible business and, where the necessary conditions are met, more than one qualifying business. Whether a person has more than one eligible business or qualifying business has implications in relation to the total monetary amount that may be claimed each month under the TBESS (detail on the applicable monthly cap is outlined in section 5.2).

Therefore, where an enterprise carries on more than one type of business activity, it is important to establish the scope of the trade or profession, and whether the business activities consist of more than one trade or profession.

Whether or not there is more than one separately identifiable trade or profession will depend on the particular facts of each case.

In the majority of cases there will be no doubt about whether the activities constitute one or more trades/professions. The nature and extent of a particular trade/profession will be implicitly understood and accepted, with the scope of the trade/profession encompassing any activity that the trader or professional does solely for the purposes of the trade/profession. A business will typically need to calculate the profits and losses of each trade/profession separately, in accordance with generally accepted accounting practice, for the purposes of preparing its accounts and its corporation tax or income tax returns, as the case may be.

A business that has previously returned its business activities as one trade/profession cannot dissect the activities into various discrete functions and seek to argue that the business is operating a number of different trades/professions, in order to increase its claim under the TBESS.

For the purposes of determining whether there is more than one trade or profession with regards to a claim under the TBESS, Revenue will generally have regard to the tax filing position of the business in respect of a trade or profession in previous chargeable periods. The calculation of profits and losses of a trade or profession in accordance with generally accepted accounting practice, used as the basis for the tax filings of the business, will also be considered.

Example 11

Brian operates two pubs, one in Laois and one in Carlow. Every year he prepares his accounts and files his tax returns on the basis that the operation of the two pubs together form a single trade.

When assessing the business' eligibility under the TBESS, the Carlow and Laois pubs will together be considered a single trade.

Example 12

The Seabay View Group operates a chain of boutique hotels along the west coast of Ireland. Seabay View Hold Co is the parent company in the group. Seabay View Hold Co owns 100% of Seabay View Galway Ltd, which operates a hotel in Co. Galway. Seabay View Hold Co also owns 100% of Seabay View Clare Ltd, which operates a hotel in Co. Clare.

Each hotel is treated as a single trade within each separate subsidiary company. Separate accounts and tax returns are prepared annually by each individual company within the group. For example, Seabay View Galway Ltd regularly files its own tax returns reporting its Galway hotel as an individual trade. Separately, Seabay View Clare Ltd files its tax returns reporting its Clare hotel as an individual trade.

For the purposes of the TBESS, Seabay View Galway Ltd and Seabay View Clare Ltd are each regarded as carrying on a trade and will be able to assess their eligibility under the scheme in respect of their respective trades.

Note

Each trade is separately considered an eligible business. However, all companies in the Seabay View Group will collectively be considered a 'single undertaking' for the purpose of applying the overall cap on the amount of support that can be claimed under the Temporary Crisis and Transition Framework rules. This is discussed further in section 5.5 of these guidelines.

Example 13

Vegan Co operates a chain of restaurants along the east coast of Ireland. All of the restaurants are owned and run by Vegan Co. The restaurants are located across a number of counties, with different staff and menus in each location, but they are treated collectively as one trade for the purposes of Vegan Co's accounts and tax filings.

When assessing the business' eligibility under the TBESS, all of Vegan Co's restaurants will together be considered a single trade.

Example 14

Fiadh is an entrepreneur involved in multiple business activities. She set up Sunset Company to hold her nightclub business, along with the bar and restaurant that operate from the same premises as the nightclub. The nightclub, bar and restaurant are all treated as one trade for tax purposes.

A few years ago, Sunset Company bought the premises above where the nightclub is and uses those premises to operate a hostel. Sunset Company reports the profits of the hostel business as a single trade, separate to the nightclub, bar and restaurant trade.

The nightclub, bar and restaurant have one electricity account/ MPRN and the hostel has a different electricity account/ MPRN.

For the purpose of any claim by Sunset Company under the TBESS, the nightclub, bar and restaurant businesses will be treated as one trade, while the hostel business will be treated as a different trade.

3. The energy costs threshold test

3.1. Introduction

An eligible business wishing to make a claim under the TBESS in respect of an electricity or gas bill, must satisfy the energy costs threshold in relation to that bill for a claim period in order to be eligible to make a claim under the scheme. The energy costs threshold operates as a gateway to support under the TBESS. If the relevant threshold is reached, and provided the business satisfies a number of other conditions, it is regarded as a qualifying business in respect of that claim and will therefore be eligible to apply for a payment under the TBESS in respect of the electricity or gas bill.

The energy costs threshold test is based on **an increase of 30% or more in the average unit price** of an electricity or gas bill as compared to the average unit price in a reference period. The '**reference period**' is a calendar month that is 12 months prior to the claim period (calendar month) to which the relevant bill (in respect of which the eligible business wishes to make a claim) relates. For example, a claim in respect of an electricity or gas bill with a billing period covering September 2022 will be compared to the September 2021 reference period.

The energy costs threshold is determined separately in respect of each electricity bill and gas bill⁶. Where a business meets the energy costs threshold in relation to both its electricity and gas bills, it may make a claim under the TBESS in respect of its eligible costs relating to both. The TBEP that can be claimed is subject to an overall monthly cap of €10,000 for the September 2022 to February 2023 claims periods and €15,000 for claim periods from 1 March 2023 onwards. The monthly cap is increased where the trade is carried on from more than one location – see section 5.3). It is possible that a business may meet the threshold in respect of one energy bill (whether electricity or gas) but not the other. In such cases, the TBEP will be paid in respect of the qualifying energy bill only.

An eligible business will use a '**deemed reference unit price**' in respect of any reference period where a comparative unit price, pertaining to the same electricity account / MPRN or gas connection/ GPRN, is not available. This will be the case where for example:

- (a) the business commenced to trade after the relevant reference period and so there are no energy bills for the reference period;
- (b) the business has increased its geographic footprint by expanding into another location or relocated so that it has a new electricity account/ MPRN or gas connection/ GPRN and therefore no bills pertaining to that new MPRN or new GPRN in respect of the reference period.

⁶ In circumstances where an energy supplier supplies both electricity and natural gas to a customer and issues a bill that includes charges for both electricity and gas, the charges relating to each energy category will be separately identifiable on the bill and, for the purposes of the TBESS, the customer will be regarded as having received both an electricity bill and a gas bill. The energy costs threshold must be considered separately for each bill.

Deemed reference unit prices have been provided by the Sustainable Energy Authority of Ireland (SEAI) (based on data provided by suppliers and the Commission for Regulation of Utilities) and are published in Appendix III. Additional information on the deemed reference unit price is provided in section 3.3.4 of these guidelines.

3.1.1. Reduction in energy costs threshold

The TBESS legislation originally provided for a 50% energy costs threshold. This threshold has been reduced to 30% and this change applies from 1 September 2022.

Businesses that previously did not meet the 50% threshold for some or all claim periods from 1 September 2022, may now be able to access the scheme if they meet the 30% threshold.

Revenue is automatically reassessing claims using the revised 30% threshold. This means that businesses that have previously made a claim in respect of an energy bill for which they did not meet the 50% energy costs threshold, but which would meet a 30% energy costs threshold, do not have to amend their claims. Revenue calculates the amount of any payment due based on the revised criteria. Once a claim has been reassessed, the business receives a notification to their ROS inbox confirming the reassessment has occurred, after which the payment due to the business is processed.

Businesses that did not previously submit a claim can do so if they meet the new energy costs threshold of 30%.

Example 15

Aisling is a sole trader who has faced an increase in her business' energy bills. The average unit price of her electricity bill in October 2022 was 45% higher than the average unit price of her electricity bill for the October 2021 reference period.

Under the Finance Act 2022 rules, Aisling did not meet the 50% energy costs threshold and she decided not to submit a claim for her October 2022 electricity bill.

However, the energy costs threshold has now been reduced to 30% and this change to the scheme applies from 1 September 2022. Aisling can now submit a claim on ROS for the October 2022 claim period, provided she does so by the 30 September 2023 time limit for making a claim.

Example 16

Ted is a sole trader who faced an increase in his business' energy bills compared to last year. He submitted a claim on ROS for the TBESS in respect of his gas bill covering the

period 1 December 2022 to 31 January 2023. He also provided details of his reference gas bill covering the period 1 December 2021 to 31 January 2022.

Each calendar month is looked at separately for the purpose of the energy costs threshold.

Based on the information provided by Ted, Revenue determined that the average unit price for the period 1 to 31 December 2022 was 65% higher than the average unit price for December 2021. The energy costs threshold was met and because Ted satisfied all other qualifying criteria, Revenue made a payment to Ted under the TBESS in respect of December.

The average unit price for the period 1 to 31 January 2023 was 40% higher than the average unit price for January 2022. Under the Finance Act 2022 rules, the 50% energy costs threshold was not met and therefore Revenue did not make a payment to Ted under TBESS in respect of January. However, the TBESS rules were subsequently changed. As the portion of the gas bill relating to January satisfies the revised 30% energy costs threshold, Revenue can now process the claim and arrange for payment of a TBEP to Ted. Ted does not need to amend his claim on ROS.

3.2. Unit price

A unit price, in respect of an electricity or gas bill, is calculated as the total bill charges⁷, exclusive of VAT, divided by the number of units or electricity or gas, as the case may be, consumed during the period covered by the bill. A unit price must be determined in respect of each electricity or gas bill in respect of which a claim is to be made and a unit price must also be determined in respect of each reference period.

If there is a 30% or greater increase in the average unit price determined for an electricity or gas bill when compared to the average unit price of the reference period, then the energy costs threshold will have been met.

In order to apply the energy costs threshold, the following unit prices will need to be determined:

- The electricity or gas reference unit price (see section 3.3), and
- The electricity or gas bill unit price (see section 3.4).

In practice, a business will supply details of the electricity or gas bills for the claim period and reference period to Revenue on ROS. The Revenue system will then calculate the reference unit price and the bill unit price for the relevant bill, based on the information supplied.

⁷ See section 4.3 for further information on what energy bill costs are taken into account.

3.3. Calculating the electricity or gas reference unit price

As mentioned above, a reference period is a calendar month falling between September 2021 and July 2022. A reference unit price must be determined in respect of each reference period separately and must be determined separately for both electricity and gas where a business has relevant bills relating to both electricity and gas.

The electricity or gas reference unit price, in relation to a reference period, is calculated using the following formula:

$$\frac{A}{B}$$

where—

“A” is the reference electricity or gas costs threshold amount for the reference period, and

“B” is the reference electricity or gas consumption for the reference period.

3.3.1. Identifying the reference electricity and gas bills

In order to calculate the reference unit prices for each reference period, it will be first necessary to identify the reference electricity and gas bills which relate to a particular reference period. Those bills will then be used to calculate the unit price for electricity and gas for each reference month.

While the term “energy” used below encompasses both electricity and gas, reference bills must be identified separately for both electricity and gas where a business incurs costs on both energy sources in relation to its trade or profession. This is because the energy costs threshold test is applied on a per electricity bill or gas bill basis.

3.3.1.1. Energy bill covers entire reference month

Where the eligible business has an electricity or gas bill with a billing period that covers the entire reference month, that electricity bill or gas bill will be the reference electricity bill or reference gas bill, as the case may be, for that reference period.

For example, in respect of the September 2021 reference period, if the business has an electricity bill with a billing period which commences on 15 August 2021 and ends on 14 October 2021, that bill is the reference electricity bill for the September 2021 reference period. The same would apply in relation to determining the reference gas bill for the reference period.

3.3.1.2. Two or more energy bills cover reference month

Where the eligible business has more than one electricity or gas bill with billing periods which cover the entire reference month, those electricity or gas bills will be the reference electricity or gas bills, as the case may be, for that reference period.

For example, in respect of the September 2021 reference period, if the business has two gas bills with billing periods comprising 15 July 2021 to 14 September 2021 and 15 September 2021 to 14 November 2021, those gas bills are the reference gas bills for the September 2021 reference period. The same would apply in relation to determining the reference electricity bills for the reference period.

3.3.1.3. Only part of the reference month covered by an energy bill

Where the eligible business does not have electricity or gas bills which cover the entire reference period but has one or more electricity or gas bills which together have a billing period that covers only part of the reference period, those electricity or gas bills will be the reference electricity or gas bills, as the case may be, for that reference period.

For example, if the business only commenced to trade in September 2021 and has an electricity bill for the billing period from 10 September 2021 to 30 September 2021, that electricity bill will be the reference bill for the September 2021 reference period. The same would apply in relation to determining the reference gas bill for the reference period.

3.3.1.4. No bill in respect of reference month

Where the eligible business does not have a reference electricity bill or reference gas bill for the reference period because the business had not commenced at that time or because the relevant electricity account or gas connection was not held by the business at the time, a deemed reference unit price must be used. This is discussed in section 3.3.4.

3.3.1.5. Reference bills and Revenue's portal

Once the reference electricity and gas bills have been identified for a reference month, a number of formulae are applied to apportion the amount of charges, exclusive of VAT (see section 3.3.2) and units of energy consumption (see section 3.3.3) which relate to that reference month.

In practice, Revenue's portal will generate the reference unit prices for each reference month. A business is simply required to input all details requested in the portal from the relevant bills from the 2021 or 2022 reference periods. The system will carry out the necessary apportionment between the reference months and generate reference unit prices for electricity and gas for each reference period based on the information supplied.

3.3.2. The reference energy costs threshold amount

In order to determine the electricity or gas reference unit price for the reference period, it is necessary to determine the reference electricity or gas costs threshold for the reference period (which is then divided by the reference electricity or gas consumption for the reference period to arrive at the reference unit price). The reference electricity or gas costs threshold amount, in relation to a reference period, is an amount determined by the following formula:

$$A \times \frac{B}{C}$$

where—

“A” is the total amount of charges on the reference electricity or gas bill exclusive of any VAT,

“B” is the total number of days in the billing period for the reference electricity or gas bill which corresponds to (or falls within) the reference period, and

“C” is the total number of days in the billing period for the reference electricity or gas bill.

If there is more than one reference electricity or gas bill for a reference period, then the above formula must be used for each bill and the totals aggregated together. Of note, it is only the amount that relates to the billing period for the bill that is included. Where, for example, there are amounts relating to a previous billing period (arrears) on the reference bill, those amounts are not included.

In effect, this will determine the amount of the charges (exclusive of VAT) on reference electricity or reference gas bills that relates to the monthly reference period.

3.3.3. The reference electricity or gas consumption

The other figure required to determine the electricity or gas reference unit price is the reference electricity or gas consumption. This is, in relation to a reference period, an amount determined by the following formula:

$$A \times \frac{B}{C}$$

where—

“A” is the total number of units of electricity or gas consumed during the billing period covered by the reference electricity or gas bill,

“B” is the number of days in the billing period for the reference electricity or gas bill which corresponds to (or falls within) the reference period, and

“C” is the total number of days in the billing period for the reference electricity or gas bill.

If there is more than one reference electricity or gas bill for a reference period, then the above formula must be used for each bill and the totals aggregated together.

In effect, this will determine the number of units of electricity or gas consumed during the billing periods covered by the reference electricity or gas bills that relate to the monthly reference period.

Example 17

Calculating the reference unit price, one energy bill covering all of the reference period

Barry has a hairdressing business in Bray. His business' electricity bill for September 2021, excluding VAT, was €200. This relates to the billing period 1 September to 30 September 2021 and is based on 1,000 units of electricity consumed.

The reference electricity costs threshold amount is €200 (i.e. €200 x 30/30).
The reference electricity consumption is 1,000 (i.e. 1,000 x 30/30).

The electricity reference unit price for September 2021 is therefore:
 $€200/1,000 = €0.20$.

Example 18

Calculating the reference unit price, only one energy bill covering all or part of the reference period

Xinyu has owned a solicitor practice based in Portlaoise since 15 September 2021. Her business' electricity bill, excluding VAT, was €75 for the period 15 September to 30 September 2021 (a total of 16 days), based on 400 units of electricity consumed. Her business' electricity bill, excluding VAT, was €175 for the period 1 October to 30 November 2021 (a total of 61 days), based on 800 units of electricity consumed.

Calculation of September 2021 reference unit price

The reference electricity costs threshold amount is:
 $€75 \times 16/16 = €75$

The reference electricity consumption is:
 $400 \times 16/16 = 400$

The electricity reference unit price for September 2021 is therefore:
 $€75/400 = €0.1875$

Calculation of October 2021 reference unit price

The reference electricity costs threshold amount is:
 $€175 \times 31/61 = €88.93$

The reference electricity consumption is:
 $800 \times 31/61 = 406.56$

The electricity reference unit price for October 2021 is therefore:
 $€88.93/406.56 = €0.2187$

Calculation of November 2021 reference unit price

The reference electricity costs threshold amount is:

$$€175 \times 30/61 = €86.07$$

The reference electricity consumption is:

$$800 \times 30/61 = 393.44$$

The electricity reference unit price for November 2021 is therefore:

$$€86.07/393.44 = €0.2187$$

Example 19

Calculating the reference unit price, more than one bill covering entire reference period

Trading Ltd received an electricity bill covering the billing period 5 August to 4 October 2021 (a total of 61 days). The total charges were €190, excluding VAT, based on 900 units of electricity consumed.

Trading Ltd also received an electricity bill covering the billing period 5 October to 5 December 2021 (a total of 62 days). The total charges were €300, excluding VAT, based on 1,100 units of electricity consumed.

Calculation of September 2021 reference unit price

In order to determine the electricity reference unit price for the September 2021 reference period, Trading Ltd must first determine the 'reference electricity costs threshold amount' and the 'reference electricity consumption' for September 2021.

Only one electricity bill has a billing period that falls within the September reference period.

The reference electricity costs threshold amount is:

$$€190 \times 30/61 = €93.44$$

The reference electricity consumption is:

$$900 \times 30/61 = 442.62$$

The electricity reference unit price is the reference electricity threshold amount divided by the reference electricity consumption for September 2021.

The electricity reference unit price for September 2021 is therefore:

$$€93.44 / 442.62 = €0.21.$$

Calculation of October 2021 reference unit price

There are two energy bills that have a billing period that partially correspond to the October 2021 reference period (the first bill of €190 covers four days in October and the second bill of €300 covers 27 days in October).

The reference electricity costs threshold amount is:

$$\begin{aligned} & (\text{€}190 \times 4/61) + (300 \times 27/62) \\ & = \text{€}12.46 + \text{€}130.64 \\ & = \text{€}143.10 \end{aligned}$$

The reference electricity consumption is:

$$\begin{aligned} & (900 \times 4/61) + (1,100 \times 27/62) \\ & = 59.01 + 479.03 \\ & = 538.04 \end{aligned}$$

The electricity reference unit price for October 2021 is:

$$\text{€}143.10 / 538.04 = \text{€}0.26.$$

3.3.4. Deemed reference unit price for new electricity accounts and new gas connections

In some cases, a business may not have an electricity bill or gas bill for the reference period because the energy account or gas connection either did not exist at the time, or was not held by the business during the particular reference period. This may happen where a business acquired an electricity account/ MPRN or gas connection/ GPRN, moved premises or commenced trading after the relevant reference period. This does not apply where a business has switched energy supplier in the intervening time between the reference period and the claim period. Bills for the reference period and the claim period do not have to be issued by the same supplier but the bills must relate to the same MPRN or GPRN.

A 'deemed reference unit price' in respect of electricity or gas will be used when a comparative unit price cannot be ascertained for the reference period.

If a business holds the same electricity account or gas connection for a claim period as it did during the reference period, but cannot find a copy of the energy bill relating to a particular period, then the business should contact its energy supplier. A deemed reference unit price should not be used in such circumstances.

The Sustainable Energy Authority of Ireland (SEAI) has provided a deemed reference unit price for the range of MPRNs and GPRNs for each of the months from September 2021 to July 2022. These deemed reference unit prices are based on data provided to the SEAI by suppliers and the Commission for Regulation of Utilities and are set out in Appendix III.

The applicable deemed reference unit price must be used for the purposes of the energy costs threshold and also, where the energy costs threshold is passed, for determining the quantum of eligible costs in relation to a relevant electricity or gas bill.

If there is an electricity or gas bill with a billing period that covers any part of the reference period, then the reference unit price will be calculated in the manner set out in section 3.3.1.3.

Example 20

Deemed reference unit price

Retail Co acquired a new gas connection/ GPRN in January 2022, having purchased a new premises. The unit price for Retail Co's November 2022 gas bill was calculated as €0.10. The SEAI have deemed the reference unit price for November 2021 to be €0.064, for the Group B annual consumption band.

$$\frac{(0.10 - 0.064)}{0.064} \times 100 = 56.25\%$$

The average unit price for gas costs has increased by 30% or more and therefore the gas bill for November 2022 satisfies the energy costs threshold test.

3.4. Calculating the electricity or gas bill unit price

In relation to an electricity or gas bill, being a bill that is received during the period September 2022 to July 2023 and in respect of which a business wishes to make a claim, the unit price for that bill is calculated as being the total amount of charges on the electricity or gas bill exclusive of any value-added tax charged thereon, divided by the number of units of electricity or gas consumed during the billing period covered by the relevant electricity or gas bill.

In practice, Revenue will calculate the relevant unit price for the bill once the business has entered in the relevant details from the bill on the portal.

Example 21

Calculating the relevant electricity bill unit price

Trading Ltd received an electricity bill covering the billing period 25 September to 25 November 2022. The bill contains the following charges:

Electricity usage charges of €330 (based on 1,000 units consumed at €0.33 price per unit)
Standing charge of €17
Electricity tax of €1
PSO levy of €13
VAT of €48

The total amount of charges for electricity on the bill, excluding VAT, is €361.
The number of electricity units consumed during the billing period is 1,000 units.

Therefore, the unit price in relation to this electricity bill for the purposes of the energy costs threshold is €361 / 1,000 = €0.361.

Note: All charges on the energy bill, excluding VAT, may be included for the purpose of the energy costs threshold. Therefore the unit price, or unit prices, that may appear on the bill (€0.33 in this example) may not correspond to the average unit price used under the TBESS (€0.361).

3.5. The energy costs threshold calculation

In relation to an electricity or gas bill, an eligible business is regarded as having met the energy costs threshold for the claim period, where the percentage amount determined by the formula –

$$\frac{(A - B)}{B} \times 100$$

where –

“A” is the electricity or gas bill unit price, and

“B” is the electricity or gas reference unit price,

is greater than or equal to 30 per cent.

Example 22

ABC Limited wishes to make a claim in respect of its gas bill for the billing period from 1 November 2022 to 30 November 2022. The unit price for ABC Ltd’s November 2022 gas bill is calculated as €0.32. The reference unit price for ABC Ltd’s November 2021 reference period was calculated as €0.18.

$$\frac{(0.32 - 0.18)}{0.18} \times 100 = 78\%$$

The average unit price for gas costs has increased by 78% and therefore the gas bill for November 2022 satisfies the 30% energy costs threshold test.

Example 23

LKJ Limited wishes to make a claim in respect of its electricity bill for the billing period from 1 November 2022 to 30 November 2022. The unit price for LKJ Ltd’s November 2022

electricity bill is calculated as €0.20. The reference unit price for LKJ Ltd's November 2021 reference period was calculated as €0.16.

$$\frac{(0.20 - 0.16)}{0.16} \times 100 = 25\%$$

The average unit price for electricity costs has increased by 25% and therefore the electricity bill for November 2022 does not satisfy the 30% energy costs threshold test.

Example 24

XYZ Limited wishes to make a claim in respect of its gas bill for the billing period from 10 November 2022 to 9 December 2022. The unit price for XYZ Ltd's gas bill covering this period is €0.27.

The reference gas unit price for the November 2021 reference period is €0.17.
The reference gas unit price for the December 2021 reference period is €0.22.

In respect of the claim for the November 2022 claim period, the average unit price has increased by 59% and therefore the 30% energy costs threshold is met in respect of the proportion of the bill which relates to November 2022.

$$\frac{(0.27 - 0.17)}{0.17} \times 100 = 59\%$$

In respect of the claim for the December 2022 claim period however, the average unit price has not increased by 30% or more. The proportion of the bill which relates to December 2022 does not meet the energy costs threshold and therefore is not eligible.

$$\frac{(0.27 - 0.22)}{0.22} \times 100 = 23\%$$

Example 25

Jean runs a small clothes alteration and repairs business. She wishes to make a claim in respect of her electricity costs for the period from 1 January 2023 to 31 January 2023. Jean pays for her electricity on a Pay As You Go (PAYG) basis so her claim will be based upon her electricity statements, which are used in place of invoices for the purposes of determining eligibility for and calculating payments under the scheme.

The unit price for Jean's January 2023 electricity statement is calculated as €0.34. The reference unit price for Jean's January 2022 reference period is calculated as €0.20.

$$\frac{(0.34 - 0.20)}{0.20} \times 100 = 70\%$$

The average unit price for the electricity costs has increased by more than 30% and therefore the electricity statement for January 2023 satisfies the energy costs threshold test.

4. Eligible Costs

4.1. Introduction

Once the eligible business has passed the energy costs threshold in relation to a particular electricity or gas bill, and satisfies a number of other conditions, it is regarded as a qualifying business and is entitled to claim a Temporary Business Energy Payment (TBEP) amounting to a specified percentage of its 'eligible cost' (subject to a cap for each monthly claim period). The eligible cost in relation to an electricity or gas bill is, in short, the uplift in the bill as compared to a bill amount in a reference period.

The TBEP amount is:

- 40% of the eligible cost for claim periods falling between 1 September 2022 and 28 February 2023, and
- 50% of the eligible cost for claim periods falling between 1 March and 31 July 2023.

The eligible cost amount in relation to an electricity or natural gas bill may be based on an actual or estimated reading (depending on the relevant bill issued by the energy supplier to the business). It is expected that where an energy supplier issues a bill based on an estimated reading for a particular period, a bill based on an actual reading would be issued for a later period (and during the course of the scheme) and that bill, reflecting actual usage, would then be used for the purposes of making a claim under the scheme for that later period.

This section sets out further information on how the eligible cost is determined for the purpose of making a claim under the TBESS.

4.2. Determining the eligible costs

Eligible costs are calculated by reference to the electricity or gas bill amounts falling within the claim period, which are then compared with the corresponding amounts in the reference period. The eligible cost, in relation to an electricity or gas bill, is calculated as the difference between the bill amount for the claim period, in respect of which a claim is being made, as compared to the bill amount in a reference period.

The formula for determining the eligible cost in respect of an electricity bill or a gas bill, as applicable, is as follows –

$$A - B$$

where –

“A” is the relevant electricity or gas bill amount, and

“B” is the reference electricity or gas bill amount.

In practice, a business will supply details of the electricity or gas bills for the claim period and reference period to Revenue on ROS. Using the information supplied, Revenue will then carry out the necessary calculations and apportionments to determine the eligible cost in relation to an electricity or gas bill.

4.3. What energy bill costs are taken into account in computing the eligible cost?

A typical energy bill will contain the electricity or gas charges for the billing period (based on the unit usage for that period and the unit price) and a standing charge. An electricity bill may contain the Public Service Obligation (PSO) levy⁸ and a charge for electricity tax. It may also break down various charges including Transmission Use of System, capacity and trading charges. A gas bill will contain a carbon tax charge. It may also include supply charges. Depending on the service provider there may be a credit, discount or reduction in the bill, for example, by signing up for online billing or direct debit payment.

The total amount of charges for the billing period (i.e. the electricity or gas charges, standing charge and PSO levy, electricity tax or carbon tax and various other charges), less any discount, credit, reduction, etc. is the amount that can be used when determining the eligible costs for a TBESS claim.

The amount of Value Added Tax (VAT) charged on the bill cannot be included in the claim. The VAT exclusive costs should be used irrespective of whether or not the business is registered for VAT or is VAT exempt.

The charges must relate to the particular billing period. For example, any arrears or balance brought forward from a previous billing period cannot be used for the purpose of determining the charges for the current billing period. Similarly, any prepayment relating to a subsequent billing period cannot be used for the purpose of determining the charges for the current billing period.

Example 26

Charges that can be taken into account when calculating eligible costs

Bernie is a hurley maker in Kilkenny and the business' electricity bill for October 2022 contains the following charges:

	€
Electricity charges	58
Discount (paperless billing)	(2)
Standing charge	26

⁸ The Public Service Obligation (PSO) levy applies to all electricity customers. The PSO levy was reduced to nil with effect from 1 October 2022.

PSO levy	0
Electricity tax	2
VAT	7
Arrears from previous billing period	<u>65</u>
Total due	156

The total amount of charges on the bill that Bernie can include in relation to calculating eligible costs for the October 2022 claim period is €84, i.e. electricity charges €58 – discount €2 + standing charge €26 + PSO levy €0 + electricity tax €2.

4.4. Calculating the relevant electricity or gas bill amount

In order to carry out the eligible costs calculation it is necessary to calculate the ‘relevant electricity or gas bill amount’. This is essentially the electricity or gas costs on an electricity or gas bill relating to a monthly claim period and in respect of which a claim is being made. A ‘claim period’ under the TBESS is a calendar month falling within the ‘specified period’ (i.e. between 1 September 2022 and 31 July 2023 so that each of the calendar months from September 2022 to July 2023 inclusive are claim periods. Each claim period must be considered separately when making a claim under the TBESS and there may be more than one claim per claim period.

This may arise where the billing cycle straddles two months, for example, where one bill covers the billing period from 15 September 2022 to 14 October 2022 and the subsequent bill covers the billing period from 15 October 2022 to 14 November 2022. For the October claim period, a business may make two claims provided each of those bills pass the energy costs threshold and there are eligible costs. The first claim in the October 2022 claim period will cover the portion of the bill from 1 October to 14 October. The second claim for the October 2022 claim period will cover the portion of the bill from 15 October 2022 to 31 October 2022.

In order to calculate the relevant electricity or gas bill amount for the purpose of making a claim, apportionment is required where the electricity or gas bill has a billing period which covers any period outside of the claim period or has a billing period which only covers part of the claim period.

Where any amount of the relevant electricity or gas bill was not expended wholly and exclusively for the purpose of the trade, this must be deducted from the bill amount for the purpose of determining the relevant electricity or gas bill amount.

4.4.1. Relevant amount - Single bill covering the entire claim period

If the business has a single bill with a billing period which covers all of the claim period and the billing period for that electricity or gas bill begins before the first day of the claim period and ends after the last day of the claim period, it will be necessary to determine the costs

that relates to the claim period. This will involve apportioning those costs by reference to the amount of days in the billing period for the bill which fall within the claim period. The formula for calculating the apportionment is as follows—

$$\frac{A \times B}{C}$$

where—

“A” is the total amount of charges on the relevant electricity or gas bill, exclusive of any value-added tax charged, less any amount not expended wholly and exclusively for the purpose of the trade or profession, as the case may be, of the qualifying business,

“B” is the number of days in the billing period for the relevant electricity or gas bill which corresponds to the claim period, and

“C” is the total number of days in the billing period for the relevant electricity or gas bill.

Where the billing period for the relevant electricity or gas bill is the same as the claim period, i.e. the bill is for a full calendar month, the “B” and “C” in the formula will be the same and the relevant bill amount will be the total amount charged on the electricity or gas bill (exclusive of any VAT) for that month.

Example 27

Single bill covering claim period with billing period outside of the claim period

Órla is a sole trader who operates a café in Carlow. Her electricity bill covers the billing period 14 October 2022 to 15 December 2022. The bill amount is €5,000 exclusive of VAT.

In order to determine the relevant electricity amount for the November 2022 claim period, Órla’s electricity bill must be apportioned as follows:

A x B/C where -

- “A” is €5,000, the total VAT exclusive amount of charges on the electricity bill less any amount not expended wholly and exclusively for the purpose of the trade of the qualifying business,
- “B” is 30, the number of days in the billing period for the electricity bill which corresponds to the claim period (1 November to 30 November 2022), and
- “C” is 63, the total number of days in the billing period for the electricity bill (14 October to 15 December 2022).

$$€5,000 \times 30/63 = €2,381$$

Órla's relevant electricity bill amount for the purpose of calculating her eligible cost in respect of the November claim period is €2,381.

It should be noted that in practice, Órla will simply enter the relevant details in respect of the bill on Revenue's portal. The necessary calculations and apportionments will be carried out by Revenue.

4.4.2. Relevant amount - One or more bills falling wholly or partly within the claim period

Where there is no electricity or gas bill which covers all of the claim period but there are one or more electricity or gas bills with billing periods which cover any part of the claim period, a claim may be made in respect of part of the claim period. Businesses can make claims as they receive bills and it is not necessary to wait until the entire claim period has elapsed before making a claim. In such circumstances, the relevant amount for the purpose of calculating the eligible cost is calculated as the aggregate of the amounts determined by the following formula in relation to each bill –

$$A \times \frac{B}{C}$$

where—

“A” is the total VAT exclusive amount of charges on the electricity or gas bill, less any amount not expended wholly and exclusively for the purpose of the trade of the qualifying business,

“B” is the number of days in the billing period for the electricity or gas bill which correspond to the claim period, and

“C” is the total number of days in the billing period for the electricity or gas bill.

Example 28

Two or more bills cover the entire claim period

Edel is the precedent partner in ABC Partnership, which operates a retail trade in Galway. ABC Partnership has received one gas bill of €400 covering the billing period 15 October to 14 November 2022 and a second gas bill of €500 covering the billing period 15 November to 14 December 2022.

To determine the relevant gas bill amount applicable to the November 2022 claim period under the TBESS, Edel as precedent partner of ABC Partnership must apportion the bills as follows:

First bill (15 October to 14 November 2022):

$A \times B/C$

where -

- “A” is €400, the total VAT exclusive amount of charges on the gas bill less any amount not expended wholly and exclusively for the purpose of the trade of the qualifying business.
- “B” is 14, the number of days in the billing period for the gas bill which corresponds to the claim period (1 November to 14 November 2022), and
- “C” is 31, the total number of days in the billing period for the gas bill (15 October to 14 November 2022)

$€400 \times 14/31 = €180.65$

Second bill (15 November to 14 December 2022):

$A \times B/C$

where -

- “A” is €500, the total VAT exclusive amount of charges on the gas bill less any amount not expended wholly and exclusively for the purpose of the trade of the qualifying business,
- “B” is 16, the number of days in the billing period for the gas bill which corresponds to the claim period (15 November to 30 November 2022), and
- “C” is 30, the total number of days in the billing period for the gas bill (15 November to 14 December 2022).

$€500 \times 16/30 = €266.67$

Total relevant gas bill amount for November 2022 = €180.65 + €266.67 = €447.32.

Edel, as precedent partner of ABC Partnership, can make separate claims in respect of the first and second bills as each bill is received. For the purpose of the eligible cost calculation, the relevant gas bill amount applicable to the first bill is €180.65 and to the second bill is €266.67.

In practice, Edel will simply enter the relevant bill details on behalf of ABC Partnership into Revenue’s portal as the bills are received and the relevant calculations and apportionments will be done automatically.

Example 29

Energy bills only partially cover the claim period

Coco and Chip Ltd has a dog-grooming trade in Crumlin. The business recently moved to a newly renovated premises and has received an electricity bill of €800 covering the billing period 15 November 2022 to 14 January 2023. There is no electricity bill for the period 1 November to 14 November 2022.

To determine the amount of costs that can be used for the November 2022 claim period (i.e. the relevant electricity bill amount), the business must apportion the electricity bill as follows:

$$A \times B / C$$

where

- “A” is €800, the total VAT exclusive amount of charges on the electricity bill less any amount not expended wholly and exclusively for the purpose of the trade of the qualifying business,
- “B” is 16 days, the number of days in the billing period for the electricity bill which corresponds to the claim period (15 November 2022 to 30 November 2022), and
- “C” is 61 days, the total number of days in the billing period for the electricity bill (15 November 2022 to 14 January 2023).

$$€800 \times 16 / 61 = €209.84$$

Coco and Chip Ltd has a relevant electricity bill amount of €209.84 for the November 2022 claim period for the purpose of determining its eligible costs. **In practice, Coco and Chip Ltd will simply enter the bill details on Revenue’s portal when it wishes to make a claim, and the amounts will be automatically apportioned.**

Note 1

The relevant electricity bill amount for the purpose of making a claim for the December 2022 claim period is:

$$€800 \times 31 / 61 = €406.56$$

4.5. Calculating the reference electricity or gas bill amount

In order to carry out the eligible costs calculation it is also necessary to calculate the ‘reference electricity or gas bill amount’, as applicable, for each reference period. A ‘reference period’, in relation to a claim period, is the calendar month which begins on the day which is one year before the day on which the claim period begins and ends on the day

which is one year before the day on which the claim period ends. The reference period must fall between 1 September 2021 and 31 July 2022. For example, September 2021 is the reference period in relation to the claim period September 2022, October 2021 is the reference period in relation to the claim period October 2022 and so on. Each reference period must be considered individually.

The reference electricity or gas bill amount is essentially the energy charges which relate to a particular reference month. In order to calculate the reference amount it is necessary to identify each energy bill with a billing period which covers any part of the reference period. These bills are referred to as the 'reference' electricity or gas bills, as applicable. These bills are then apportioned accordingly to take account of various billing cycles, so that the amount of charges relating to the particular reference month are identified. Once a monthly reference electricity or gas bill amount is calculated, for the purpose of calculating the eligible cost, the amount will be proportionally reduced where the energy bill, in respect of which the claim is being made, only covers part of the claim period. This is to ensure a 'like with like' comparison where the claim is not respect of the full claim period.

4.5.1. Reference amount - Single bill covering entire reference period

In line with the methodology which applies at section 4.4 above when calculating the relevant electricity or gas bill amount, where there is a single bill which covers the entire reference period, then the amount of the reference cost for the purpose of the eligible costs calculation will be the amount of that bill as apportioned, where necessary. Apportionment is required where the reference bill has a billing period which is outside the reference month. Where the relevant bill in respect of which the claim is being made does not cover a full claim period, the amount of the reference electricity or gas bill amount will be proportionately reduced. The relevant formula for the purpose of this apportionment is as follows –

$$\frac{(A \times B) \times D}{C \times B}$$

where—

“A” is the total amount of charges on the reference electricity or gas bill exclusive of any value-added tax,

“B” is the total number of days in the reference period,

“C” is the total number of days in the billing period for the reference electricity or gas bill, and

“D” is the total number of days in the billing period for the relevant electricity or gas bill which corresponds to the claim period.

Example 30

Single bill covering reference period with billing period outside of the reference period

Continuing from Example 27, say Órla's electricity bill for the same period in the previous year, covering the billing period 14 October 2021 to 15 December 2021 was €3,000 exclusive of VAT. Órla has submitted her claim in respect of the current electricity bill and it is necessary to determine the reference electricity bill amount for the November 2022 claim period. Órla's reference electricity bill must be apportioned as follows in order to calculate the November 2021 reference electricity amount:

$(A \times B/C) \times D/B$ where -

- "A" is €3,000, the total VAT exclusive amount of charges on the electricity bill,
- "B" is 30, the number of days in the reference period (1 November to 30 November 2022), and
- "C" is 63, the total number of days in the billing period for the electricity bill (14 October to 15 December 2022), and
- "D" is 30, the number of days in the billing period for the electricity bill which corresponds to the claim period.

$$€3,000 \times 30/63 \times 30/30^* = €1,428$$

Órla's reference electricity bill amount for the purpose of calculating her eligible cost in respect of the November 2022 claim period is €1,428.

It should be noted that in practice, Órla will simply enter the relevant details in respect of all her reference bills for each reference period on Revenue's portal. The reference electricity and gas amounts for each reference period will be generated automatically.

* The portion of the bill which relates to the November 2022 claim period is in respect of that full claim period (i.e. 30 days out of 30 days) and therefore a proportionate reduction in the reference amount is not required for that claim period.

4.5.2. Reference amount - Two or more bills covering entire reference period

If there are two or more energy bills which together have billing periods that include all of a reference period, then the amount of the energy bills will need to be apportioned to determine the costs that is attributable to the reference period. The reference electricity or gas bill amount for the purpose of the eligible costs calculation will be the aggregate, in relation to each bill, of the amounts determined by the formula:

$$(A \times B) \times \frac{D}{C \times E}$$

C E

where—

“A” is the total amount of charges on the reference electricity or gas bill exclusive of any value-added tax charged thereon,

“B” is the number of days in the billing period for the reference electricity or gas bill which corresponds to the reference period,

“C” is the total number of days in the billing period for the reference electricity or gas bill,

“D” is the total number of days in the billing period for the relevant electricity or gas bill which corresponds to the claim period, and

“E” is the number of days in the reference period.

Example 31

Two or more bills cover the reference period

Continuing Example 28, say ABC Partnership received one gas bill of €250 for the billing period 15 October to 14 November 2021 and a second gas bill of €300 for the billing period 15 November to 14 December 2021. Each of these gas bills is a reference gas bill for the purpose of the eligible cost calculation.

Edel, as precedent partnership of ABC Partnership, is submitting a claim under the TBESS in respect of the relevant gas bill which covers the billing period 15 October to 14 November 2022 for the November 2022 claim period. As illustrated in Example 28, Edel’s relevant gas bill amount in respect of that particular bill for the November claim period is €180.65.

To determine the reference gas bill amount for Edel’s claim for the November 2022 claim period, Edel must apportion the reference gas bills as follows:

First bill (15 October to 14 November 2021):

$$(A \times B/C) \times D/E$$

where

- “A” is €250, the total VAT exclusive amount of charges on the reference gas bill,
- “B” is 14, the number of days in the billing period for the reference gas bill which corresponds to the reference period (1 November to 14 November 2021),

- “C” is 31, the total number of days in the billing period for the reference gas bill (15 October to 14 November 2021),
- “D” is 14, the number of days in the billing period for the relevant gas bill which corresponds to the claim period (1 November to 14 November 2022), and
- “E” is 30, the number of days in the reference period (1 November to 30 November 2021).

$$€250 \times 14/31 \times 14/30 = €52.69$$

Second bill (15 November to 14 December 2021):

$$(A \times B/C) \times D/E$$

where

- “A” is €300, the total VAT exclusive amount of charges on the reference gas bill,
- “B” is 16, the number of days in the billing period for the reference gas bill which corresponds to the reference period (15 November to 30 November 2021), and
- “C” is 30, the total number of days in the billing period for the reference gas bill (15 November to 14 December 2021),
- “D” is 14, the number of days in the billing period for the relevant gas bill which corresponds to the claim period (1 November to 14 November 2022), and
- “E” is 30, the number of days in the reference period (1 November to 30 November 2021).

$$€300 \times 16/30 \times 14/30 = €74.67$$

Total reference gas bill amount in respect of Edel’s claim on behalf of ABC Partnership for November 2021 = €52.69 + €74.67 = €127.36

Eligible costs for Edel, on behalf of ABC Partnership, are (relevant gas bill amount - reference gas bill amount):

$$€180.65 - €127.36 = €53.29$$

It is important to note that in practice, Edel will simply enter the relevant details in respect of all her reference bills for each reference period on Revenue’s portal. The reference electricity and gas amounts for each reference period will be generated automatically.

4.5.3. Reference amount - Billing period only covers part of the reference period

In some circumstances, the business may not have any electricity or gas bills which cover the entire reference period. Instead the business may only have a reference electricity or gas bill or bills with a billing period (or periods) that only partially cover the reference period. This may be the case where the business only acquired the electricity account or gas connection during the reference period, either because it is new business or an established business which has expanded or moved premises, for example. In this instance it will be necessary to calculate a hypothetical amount for the part of the reference period for which there is no bill. This ensures that a reference amount for the full reference period can be calculated for the purpose of the eligible cost calculation. In such circumstances, the following formula must be used to determine the amount of electricity or gas costs for that reference period:

$$\frac{A \times C}{B}$$

where—

“A” is the aggregate of the amounts determined by the following formula in relation to each reference bill—

$$\frac{X \times Y}{Z}$$

where—

“X” is the total amount of charges on the reference electricity or gas bill exclusive of any value-added tax charged thereon,

“Y” is the total number of days in the billing period for the reference electricity or gas bill which corresponds to the reference period,

“Z” is the total number of days in the billing period for the reference electricity or gas bill,

“B” is the aggregate of the amounts represented by “Y” in the formula in “A” in relation to each reference electricity or gas bill, and

“C” is the total number of days in the billing period for the relevant electricity or gas bill which corresponds to the claim period.

Example 32

Energy bill only partially covers the reference period

Spinning Top Ltd is a relatively new trading company located in Kilmainham. The business connected to gas services on 20 September 2021 and received a gas bill covering the period 20 September to 31 October 2021 of €180. Spinning Top Ltd is submitting a claim for the September 2022 claim period for a gas bill amount of €300 covering the period 1 September to 30 September 2022.

To determine the amount of reference costs that can be used for the September 2021 reference period in relation to the claim, the business must calculate the 2021 reference gas bill amount as follows:

$X \times Y/Z$

where

- “X” is €180, the total VAT exclusive amount charges on the reference gas bill,
- “Y” is 11, the total number of days in the billing period for the reference gas bill which corresponds to the reference period (20 September to 30 September 2021), and
- “Z” is 42, the total number of days in the billing period for the reference gas bill (20 September to 31 October 2021).

$$€180 \times 11/42 = €47.14$$

and

$A/B \times C$

where

- “A” is €47.14,
- “B” is 11, the aggregate of the amounts represented by “Y” in the above formula in relation to each reference bill (there is only one such bill, the bill from 20 September to 30 September 2021), and
- “C” is 30, the number of days in the billing period for the relevant electricity bill which corresponds to the claim period (1 September to 30 September 2022)

$$€47.14/11 \times 30 = €128.56$$

Therefore Spinning Top Ltd will have a reference gas bill amount of €128.56 for the September 2021 reference period. This will be used to calculate the eligible cost in respect of the company’s claim in respect of the September 2022 bill amount of €300. The eligible cost is therefore:

€300 - €128.56 = €171.44

It is important to note that in practice, Spinning Top Ltd will simply enter the relevant details in respect of each of its reference bills for each reference period on Revenue's portal. The reference electricity and gas amounts for each reference period will be generated automatically.

4.5.4. No bills covering the reference period

There may be circumstances where a business does not have any electricity or gas bills with a billing period that falls within a reference period. This could happen where a new electricity account/ MPRN or gas connection/ GPRN was established after the end of the reference period, for example, where the business was only established after the end of the reference period.

In such circumstances it will be necessary to use a deemed reference electricity or gas unit price. Further information on the deemed reference electricity and gas unit price for a reference period is available in section 3.3.4.

If a business holds the same electricity account or gas connection for a claim period as it did during the reference period but cannot find a copy of the energy bill relating to a particular period, then it should contact its energy supplier. A deemed reference unit price should not be used in such circumstances.

The deemed reference electricity or gas unit price will be multiplied by the actual number of units of electricity or gas, as the case may be, consumed as per the relevant energy bill during the claim period to give a hypothetical monthly reference bill amount. The amount is then apportioned accordingly where the relevant electricity or gas bill, in respect of which the claim is being made, does not cover the full claim period. This hypothetical reference bill amount for the purpose of the eligible costs calculation is calculated using the following formula:

$$\frac{(A \times B) \times C}{D}$$

where—

“A” is the deemed electricity or gas unit price for the reference period,

“B” is the total number of units of electricity or gas consumed during the billing period covered by the relevant electricity or gas bill,

“C” is the number of days in the billing period for the relevant electricity or gas bill which corresponds to the claim period, and

“D” is the total number of days in the claim period.

Example 33

No billing period falling within a reference period

Saul has been running a newsagents in Waterford since 1 February 2022. Saul's September 2022 electricity bill, with a billing period of 1 September to 30 September 2022), is €728, based on consumption of 2,800 units of electricity at €0.26 per unit.

Saul's electricity account is categorised as DG7 (this term is explained in section 6.2.1.4). The deemed electricity unit price for September 2021 is €0.161 per unit (see Appendix III). The energy costs threshold is met.

In order to determine the reference electricity bill amount for the September 2021 reference period, the following formula must be used:

$$(A \times B) \times \left(\frac{C}{D} \right)$$

where—

- "A" is €0.161, the deemed electricity unit price for the reference period,
- "B" is 2,800, the total number of units of energy consumed during the billing period covered by the relevant electricity bill,
- "C" is 30, the number of days in the billing period for the relevant electricity bill which corresponds to the claim period (1 September – 30 September 2022), and
- "D" is 30, the total number of days in the claim period;

$$0.161 \times 2,800 \times 30/30 = €450.80$$

Saul must use €450.80 as the deemed reference electricity bill amount for the September 2021 reference period.

It is important to note that in practice, Saul will simply enter the relevant details in respect of all of his reference bills for each reference period on Revenue's portal. The reference electricity and gas bill amounts for each reference period will be generated automatically. Where there are no reference bills for a particular reference month because the electricity account or gas connection did not exist or was not held by the customer at that time, a deemed reference amount will automatically be generated based on details submitted in the claim for the relevant bill for the claim period.

4.6. Amounts not expended wholly and exclusively for purposes of trade or profession

If any amount charged on an electricity or gas bill for a claim period is not expended wholly and exclusively for the purpose of the trade or profession of the qualifying business, then this amount must be deducted from the relevant electricity or gas bill amount for the claim period for the purpose of calculating the eligible cost. This could be the case, for example, where the business premises has a domestic dwelling attached to it. When registering for the TBESS, the business will be required to provide the percentage of the energy costs relating to a particular MPRN or GPRN that are incurred wholly and exclusively for the purposes of the trade. This percentage will then be used by Revenue to calculate the eligible costs relating to a particular bill.

Example 34

Mary is a dairy farmer in Monaghan, who lives in a cottage on the land used for farming. She has one electricity account/ MPRN for the cottage and nearby agricultural buildings. The profits from the farming business are chargeable to tax under Case I of Schedule D. Mary has determined that 40% of her electricity expenses relate to domestic use in the cottage, with the balance relating to the farming business.

Mary may make a claim under the TBESS by reference to the proportion of her electricity costs that were incurred wholly and exclusively for the purposes of her farming trade. The portion of her electricity costs that relate to domestic use cannot be included in the claim.

Where an electricity or gas bill for a claim period is reduced by an amount not expended wholly and exclusively for the purpose of the trade or profession of the qualifying business, then the reference electricity or gas bill amount for the corresponding reference period must also be proportionally reduced. The percentage reduction is determined as follows:

$\frac{A}{B}$

where -

“A” is the disallowed amount (the amount of the energy bill for the claim period not expended wholly and exclusively for the purpose of the trade of the qualifying business), and

“B” is the total amount of the energy bill for the claim period (before any reduction for the disallowed amount).

Any amount of an electricity or gas bill that is not wholly and exclusively incurred for the purposes of a trade or profession, as the case may be, will not, by virtue of section 81 TCA

1997, be deductible in computing the profits of the trade or profession that are chargeable to income tax or corporation tax under Case I or II of Schedule D.

Where an electricity or gas bill relates partly to a trade or profession and partly to domestic use, the apportionment basis that is usually used by the business for the purpose of determining the amount of electricity or gas costs that are deductible for income tax or corporation tax purposes should generally also be used to determine the amount of the electricity or gas bill that may be included in the eligible cost calculation.

Example 35

Energy not consumed wholly and exclusively for the purpose of the trade

Órla lives in a flat above her café and her electricity consumption for both domestic use and the café are on the same electricity account.

Órla's electricity bill for the billing period 1 November 2022 to 30 November 2022 was €5,000 exclusive of VAT. Órla's bill for the same period in 2021, 1 November 2021 to 30 November 2021, was €3,000. Órla determines that 20% of her current electricity bill relates to domestic use and the business element of the bill is 80%. This is the same apportionment basis that Órla has used in the past for the purposes of computing her income tax liability.

At registration Órla will be required to include the percentage of eligible use, which is the amount of electricity used wholly and exclusively for business purposes, Órla should input 80% for eligible use based on her particular circumstances.

The available TBEP in respect of the November 2022 claim period is €640. This is calculated as €2,000 x 40% x 80%.

It should be noted that in practice, when making a claim, Órla will simply enter the relevant details in respect of all her reference bills, for each reference period on Revenue's portal. At registration stage she will be requested to input the percentage (%) amount expended wholly and exclusively for the purpose of the trade. The reference electricity and gas amounts for each reference period will be generated automatically.

4.7. Apportioning energy bills per trade on a 'just and reasonable' basis

In some cases, the electricity account/ MPRN or gas connection/ GPRN of a qualifying business may supply more than one trade or profession at the same premises, for example, where a person carries on a separate shop trade and a pub trade in the same building. In such a case a person may be carrying on two separate qualifying business, but only one

electricity or gas connection supplies each trade or profession. In such cases, the electricity or gas bills will be apportioned on an equal basis to each trade (where this represents a just and reasonable allocation).

Example 36

The monthly cap - two trades and only one electricity account or gas connection

Beering Ltd is company that operates a business in Letterkenny. The business is comprised of two separate trades, a beer bottling factory and a retail shop at which beers and other products are sold.

There is one electricity account/ MPRN which covers both trades. The company reports the results of each trade separately. When it draws up its accounts and submits its corporation tax return, it apportions its energy costs on a just and reasonable basis of 50% for the factory and 50% for the retail shop.

Beering Ltd has satisfied the energy costs threshold for September 2022. Its eligible costs for September 2022 are €22,500 and so Beering Ltd is entitled to a claim under the TBESS.

As the claim relates to September 2022, the amount of the support payable under the TBESS is 40% of the eligible costs of €22,500, i.e. €9,000. This must then be apportioned between the factory and the retail shop on the basis of 50% being attributed to the factory and 50% to the retail shop. This would mean that the TBEP payable in respect of the factory would be €4,500 and the TBEP payable in respect of the retail shop would be €4,500.

Example 37

The monthly cap - two trades and only one electricity account or gas connection and €10,000 limit breached

Beering Ltd is now making a claim for the later period of November 2022. It has satisfied the 30% energy costs threshold for November 2022. Its electricity bill for November 2022 has increased by €62,000 compared with the November 2021 reference period. 40% of the eligible costs is €24,800. This is apportioned between the factory (50%) and the retail shop (50%).

This means that the TBEP payable in respect of the factory and the retail shop would be €10,000 each (the cap applies in both cases).

5. Amount that can be claimed under the TBESS⁹

5.1. Temporary Business Energy Payment

Having determined the amount of the eligible cost in relation to an electricity or gas bill, a qualifying business will be able to make a claim for a Temporary Business Energy Payment (TBEP) of an amount equal to:

- 40% of the eligible cost for claims in respect of energy bills covering the period 1 September 2022 to 28 February 2023, and
- 50% of the eligible cost for claims in respect of energy bills covering the period 1 March 2023 to 31 July 2023.

Where an electricity or gas bill covers a period that falls partly in February 2023 and partly in March 2023, the TBEP will be paid on a pro-rata basis. The TBEP for the period up to 28 February 2023 will be paid based on 40% of the eligible cost and the TBEP for the period from 1 March 2023 will be paid based on 50% of the eligible cost.

The TBEP amount is subject to the monthly and Temporary Crisis and Transition Framework caps on payments discussed below.

The claims for each bill can be made as the bills are received and a business may make more than one claim in any single claim period (for example, in the December 2022 claim period a business might have a claim for one or more electricity bills and one or more gas bills).

A claim for a TBEP in respect of the eligible cost of an electricity or gas bill must be made by 30 September 2023.

It is important to note that in practice, businesses will simply enter the relevant details in respect of all energy bills for the claim period(s) and reference period(s) on ROS. The TBEP amount will be calculated by Revenue based on the details submitted in the claim.

Example 38

Pay As You Go (PAYG) customer

Jean is a Pay As You Go customer and she has satisfied the energy costs threshold test for the claim period of January 2023.

Jean's claim will be based upon her electricity statements, which are used in place of invoices for the purposes of determining eligibility for and calculating payments under the scheme.

⁹ References to 'trade' in this section are to be read as including a reference to a 'profession'.

Jean's electricity statement for the reference period of January 2022 shows electricity costs of €120. Her statement for the claim period of January 2023 shows electricity costs of €200. The increase is therefore €80.

Jean will receive a TBEP for January 2023 of €32 ($€80 \times 40\%$).

Example 39

Increase to TBEP amount from March 2023

Alex and Eva are the owners of a party supplies shop in Clontarf and they have experienced an increase in their business' electricity bills compared to one year ago. They have registered for the TBESS on ROS and submitted details of all their electricity bills for the reference periods and claim periods.

One of the business' electricity bills covers the period 10 February 2023 to 10 March 2023. Revenue has determined, based on the details supplied on ROS, that the eligible costs for this claim are as follows:

- €100 for the increase in costs for the 10 February to 28 February period, and
- €50 for the increase in costs for the 1 March to 10 March period.

Revenue will arrange payment of €65 to the business in respect of this energy bill. This is calculated as $(40\% \times €100) + (50\% \times €50)$.

5.2. Monthly cap per trade

A monthly cap applies on the amount of payments that can be claimed under the TBESS in respect of the eligible cost relating to electricity and gas bills. For these purposes:

- a cap of €10,000 per trade generally applies to the September 2022 to February 2023 claim periods, and
- a cap of €15,000 per trade applies for the March 2023 to July 2023 claim periods.

However, as outlined in section 5.3, where a qualifying business operates across multiple locations, this figure may be increased to a maximum of:

- €30,000 for September 2022 to February 2023 claim periods, and
- €45,000 for the March to July 2023 claim periods.

A person that carries on, for example, a hairdressing trade from a single salon is entitled to claim up to €10,000 per month in respect of their eligible electricity and gas costs for September 2022 to February 2023 claim periods and up to €15,000 per month thereafter. Where, however, the person has a number of salons in different locations which are operated as a single hairdressing trade, the person will be eligible for an increased cap (see section 5.3 for more information on the increased cap).

In circumstances where, for example, a person carries on two trades including a hairdressing salon and a beauty salon, and each is considered a separate trade having regard to the facts and circumstances and as evidenced in financial accounts and tax filings, a cap of €10,000 (for September 2022 to February 2023 claim periods) or €15,000 (for March to July 2023 claim periods) for each trade would apply (where they are both qualifying businesses). See section 2.3 for more detail.

Example 40

Application of the cap – September 2022 to February 2023 claim periods

Biscuit Ltd is a company manufacturing biscuits in Cork.

- The average unit price of the energy consumed by the business in the period October 2022 was €0.25. The average unit price consumed in the corresponding period of October 2021 was €0.15.
- The bill amount for October 2022 was €47,000. The bill amount for October 2021 was €15,000.

The average unit price has increased by 67% which meets the energy costs threshold. The bill amount has increased by €32,000. Biscuit Ltd is therefore eligible for the TBESS.

40% of the amount of the bill increase of €32,000 is €12,800. However, the €10,000 monthly cap on the amount that can be paid applies. The amount of the TBEP that Biscuit Ltd will receive for October 2022 is therefore capped at €10,000.

Example 41

Application of the cap – March 2023 to July 2023 claim periods

Biscuit Ltd's energy bill for April 2023 is €55,000. The average unit price of energy consumed is €0.29. The company's energy bill for April 2022 was €10,000 and the average unit price was €0.18

The average unit price has increased by 61% which meets the energy costs threshold. The bill amount has increased by €45,000. Biscuit Ltd is therefore eligible for the TBESS for the April 2023 bill.

50% of the amount of the bill increase of €45,000 is €22,500. However, the €15,000 monthly cap on the amount that can be paid applies. The amount of the TBEP that Biscuit Ltd will receive for April 2023 is therefore capped at €15,000.

Example 42

Energy bill covers periods where different thresholds apply

Apex Ltd's energy bill covering the period 1 February 2023 to 31 March 2023 is €50,000 excluding VAT. This covers a total of 59 days.

Apex Ltd's energy bill for the period 1 February 2022 to 31 March 2022 was €12,000.

The company satisfies the energy costs threshold for both the February 2022 and March 2022 reference periods.

The eligible cost and TBEP payable for each claim period must be determined separately.

February:

- The relevant energy bill amount for February 2023 is €23,729 i.e. $€50,000 \times 28/59$.
- The reference energy bill amount for February 2022 is €5,695 i.e. $€12,000 \times 28/59$.
- The eligible cost for the February 2023 claim period is therefore €18,034 i.e. $€23,729 - €5,695$.
- 40% of the eligible cost is €7,214. This is below the €10,000 monthly threshold for February 2023 and the TBEP payable for this month is therefore €7,214.

March:

- The relevant energy bill amount for March 2023 is €26,271 i.e. $€50,000 \times 31/59$.
- The reference energy bill amount for March 2022 is €6,305 i.e. $€12,000 \times 31/59$.
- The eligible cost for the March 2023 claim period is therefore €19,966 i.e. $€26,271 - €6,305$.
- 50% of the eligible cost is €9,983. This is below the €15,000 monthly threshold for March 2023 and the TBEP payable for this month is therefore €9,983.

Apex Ltd will receive a total payment of €17,197 in respect of its energy bill i.e. $€7,214 + €9,983$.

It is important to note that in practice, Apex Ltd will simply enter the relevant details in respect of energy bills for the claim periods and reference periods on ROS. Revenue will use the details submitted to carry out necessary bill apportionments, determine if the energy costs threshold is met, apply monthly caps where relevant and compute the amount of TBEP payable.

Example 43

Application of the cap where a qualifying business has both an electricity account/MPRN and a gas connection/ GPRN

Boxy Ltd is a company manufacturing packaging materials in Kilkenny.

It has an electricity account and a gas connection and meets the energy costs threshold for the increase in the unit price of both electricity and gas. Boxy Ltd is making a claim for November 2022. The company's bill amounts for electricity and gas have increased from the reference period in November 2021 and it has calculated eligible cost amounts as follows:

Eligible electricity costs: €18,000 @ 40% = €7,200

Eligible gas costs: €12,000 @ 40% = €4,800

The total eligible cost for the November 2022 claim period is €12,000. However, the monthly cap applies and the amount of the TBEP that Boxy Ltd can claim for November 2022 is capped at €10,000.

5.3. Increased cap where a business has multiple MPRNs in connection with a single trade

In general, the support available in respect of electricity and gas costs under the TBESS is subject to an overall monthly cap of €10,000 per trade for September 2022 to February 2023 claim periods and a cap of €15,000 per trade for the March to July 2023 claim periods. However, provision is made for these caps to be increased where the trade of a qualifying business operates across multiple locations, up to a maximum of:

- €30,000 per trade per month for September 2022 to February 2023 claim periods, and
- €45,000 per trade per month for the March 2023 to July 2023 claim periods.

A business is identified as operating its trade across multiple locations where it has multiple electricity accounts, each with their own MPRN and each having a separate electricity supply address. The increased cap only applies where a business has multiple MPRNs. Where it only has one MPRN and multiple GPRNs, the increased cap will not apply.

5.3.1. September 2022 to February 2023 claim periods

For September 2022 to February 2023 claim periods, the cap will be increased by €10,000 per month for each electricity account/MPRN held by the business in the claim period, subject to a maximum overall monthly cap of €30,000. Where an increased monthly cap of €20,000 applies (if a business holds two electricity accounts in different locations), or an increased monthly cap of €30,000 applies (if a business holds three or more electricity

accounts in different locations), this will be available as regards the eligible cost relating to both electricity and gas bills in the relevant monthly claim period (and not just the eligible cost of electricity bills). However, the maximum that can be claimed in respect of costs relating to a single electricity account/ MPRN in any monthly claim period cannot exceed €10,000. Similarly, the maximum that can be claimed in respect of costs relating to a single gas connection/ GPRN cannot exceed €10,000 per month.

It is important to bear in mind that, for the purposes of determining whether an increased monthly cap of €10,000 applies for each electricity account/ MPRN (up to a maximum of €30,000 per month), electricity accounts/ MPRNs that have the same electricity supply address (as identified on the relevant bills), or that have electricity supply addresses that are located adjacent to each other, will in each case be counted as having one electricity account. This means, for example, where a building, from which a large food retailer carries on its trade, has two electricity accounts/ MPRNs, the retail business will be regarded as having one electricity account/ MPRN and a monthly cap of €10,000 will apply.

Similarly, where as part of its hotel trade, a business has a hotel building with its own MPRN and a separate spa facility located in the grounds of the hotel with a separate MPRN, the business will be regarded as having one electricity account/ MPRN and the monthly cap applicable for the hotel trade (which includes the spa) will be €10,000 per month. Also, where as part of a retail trade a business has a retail outlet and an adjoining storage facility, each having their own separate MPRNs, the retail outlet and the storage facility will be regarded as adjacent and the business will be treated as having one electricity account and a monthly cap of €10,000 will apply.

For these purposes, the term adjacent is given its ordinary meaning, i.e. adjoining, next to or nearby. In the above examples, clearly the spa facility is nearby the hotel and the retail outlet adjoins the storage facility. However, where a business operates a retail trade, with 3 shops in the same city or town that are not near to each other and each have separate electricity accounts/ MPRNs, they will not be regarded as 'adjacent' and the increased cap of €30,000 will apply. Similarly, where a business operates a hotel trade, with a chain of 3 hotels in different counties, the business will be eligible for the increased cap of €30,000 per month.

In many cases a business will operate its trade from one location and the issue of an increased cap does not arise. Where this is the case a monthly cap of €10,000 will apply as regards both eligible electricity and gas costs.

5.3.2. March to July 2023 claim periods

The €10,000 threshold was increased to €15,000 for claim periods from 1 March 2023. The €30,000 threshold was increased to €45,000 for claim periods from 1 March 2023. The rules described in section 5.3.1 above equally apply in respect of these thresholds.

5.3.3. Worked examples of increased threshold

Example 44

Trade Co has a qualifying business that operates across multiple locations, in Carlow, Tipperary, Galway and Dublin. Each business premises has its own electricity account, with a unique MPRN and separate electricity supply address.

Trade Co has submitted a claim on ROS in respect of its March 2023 electricity bills. 50% of the eligible electricity costs for each premises in respect of the March 2023 claim period is as follows:

- Carlow MPRN - €14,500 (i.e. 50% of €29,000 eligible costs)
- Tipperary MPRN - €2,100 (i.e. 50% of €4,200 eligible costs)
- Galway MPRN - €16,000 (i.e. 50% of €32,000 eligible costs)
- Dublin MPRN - €18,000 (i.e. 50% of €36,000 eligible costs)

A monthly cap of €15,000 applies to each electricity account for March 2023. Therefore, the maximum amount Trade Co can claim in respect of the Galway MPRN and Dublin MPRN is €15,000 each.

Furthermore, an overall monthly cap of €45,000 applies to the trade. As the sum of all allowable amounts is €46,600 (i.e. €14,500 for the Carlow MPRN, €2,100 for the Tipperary MPRN, €15,000 for the Galway MPRN and €15,000 for the Dublin MPRN), the total TBEP is restricted to €45,000.

Trade Co will receive a payment of €45,000 in respect of its March 2023 electricity costs.

Example 45

Multiple Premises – non- adjacent MPRNs

A person carries on a single general hardware trade across two outlets, one in Wicklow and one in Dublin. It has 2 separate electricity accounts/ MPRNs, one in each premises and 1 gas connection/ GPRN in the Dublin outlet.

40% of the eligible electricity and gas costs for each premises in respect of the September 2022 claim period is as follows:

Wicklow hardware store

- MPRN 1 - €11,000 (i.e. 40% of €27,500 eligible costs)

Dublin hardware store

- MPRN 2 - €7,000 (i.e. 40% of €17,500 eligible costs)
- GPRN - €5,000 (i.e. 40% of €12,500 eligible costs)

The cap applicable to the hardware trade is €10,000 per MPRN per month. The MPRNs could not be considered to be adjacent as the trade is carried out across two outlets in different counties. Therefore, the overall cap applicable in respect of the hardware trade is €20,000.

Wicklow hardware store – The maximum TBEP that might be claimed in respect of each MPRN/ GPRN is limited to €10,000 monthly and so €10,000 out of the €11,000 potential TBEP relating to MPRN 1 may be claimed for September 2022.

Dublin hardware store – as €10,000 is claimed in respect of the Wicklow hardware store's MPRN, only €10,000 out of the €12,000 (being the €7,000 for MPRN 2 and the €5,000 for the GPRN) in respect of the electricity and gas costs relating to the Dublin hardware store may be claimed (or a maximum of €20,000 per trade).

The total TBEP the hardware store may claim is therefore €20,000.

It is important to note that, in practice, the relevant electricity bill details for the claim period, together with the reference electricity bill details will be inputted into the Revenue portal and the portal will calculate the amount of the TBEP due.

Example 46

Multiple Premises – adjacent MPRNs

Amy owns a carpet store in an industrial estate in Cork which has an electricity account/ MPRN and gas connection/ GPRN. As her business expanded, she needed to acquire a separate warehouse to store supplies and so in 2019, she bought the premises next to the carpet store that had an existing electricity account/ MPRN which is now held by her.

The eligible electricity and gas costs for each premises in respect of the November 2022 claim period are:

Carpet store:

- MPRN 1 -€5,500 (i.e. 40% of €13,750 eligible costs)
- GPRN 1- €3,500 (i.e. 40% of €8,750 eligible costs)

Warehouse:

- MPRN 2 - €3,000 (i.e. 40% of €7,500 eligible costs)

As the warehouse is adjacent the carpet store, for the purposes of the TBESS, the electricity accounts/ MPRNs for both premises is counted as one electricity account/ MPRN. Therefore, the increased monthly cap does not apply and although 40% of the eligible costs arising for November amount to a total of €12,000 (being €5,500 for MPRN 1, €3,500 for GPRN 1 and €3,000 for MPRN 2), the maximum amount that may be claimed by Amy is capped at €10,000.

The total TBEP that Amy may claim is therefore €10,000.

Example 47

Multiple locations with electricity and gas connections

Margaret carries on a trade of hairdressing and, as part of this trade, has a chain of 4 hairdressing salons (W, X, Y and Z). They are located in different parts of Limerick, each with a different electricity supply address, and are not adjacent to each other. Each salon has a separate electricity account/ MPRN. Two of the salons also have a gas connection/ GPRN. As the business operates from more than one location with non-adjacent MPRNs, the increased monthly cap of €10,000 per MPRN applies. However, although there are four separate MPRNs, the cap is subject to the overall monthly limit of €30,000 per trade. The increased cap is available as regard the eligible costs in relation to both electricity and gas bills relating to the trade.

Electricity and gas bills relating to each salon meet the energy costs threshold for the increase in the unit price for the 2022 claim period as compared with the 2021 corresponding reference period.

Margaret is making a claim for November 2022. The eligible costs (calculated by reference to the increase in the bill amounts for electricity and gas for the 4 salons as compared to the bill amount in the reference period in November 2021) are set out below, together with the computation of the TBEP (40% of the eligible cost) that would be available in the absence of the applicable cap:

Salon W eligible electricity cost: €27,000 @ 40% = €10,800
Salon W eligible gas cost: €5,000 @ 40% = €2,000
Salon X eligible electricity cost: €26,000 @ 40% = €10,400
Salon X eligible gas cost: €4,000 @ 40% = €1,600
Salon Y eligible electricity cost: €14,000 @ 40% = €5,600
Salon Z eligible electricity cost: €12,000 @ 40% = €4,800

40% of the total eligible electricity and gas costs for the 4 salons is €35,200 however, the monthly cap of €30,000 applies (based on an increased cap of €10,000 per MPRN, subject to a maximum of €30,000). In addition, the maximum that can be claimed in respect of the eligible cost relating to any single MPRN or GPRN in any monthly claim period is €10,000. Therefore, the maximum amount Margaret can claim in respect of each salon is as follows:

Salon W - electricity: €10,000 (capped by reference to €10,000 limit per MPRN)
Salon W - gas: €2,000
Salon X - electricity: €10,000 (capped by reference to €10,000 limit per MPRN)
Salon X - gas: €1,600
Salon Y - electricity: €5,600
Salon Z - electricity: €800 (capped by reference to the overall limit of €30,000 per month).

It is important to note that, in practice, Margaret will supply the relevant electricity and gas bill details for the claim period, together with the reference electricity and gas bill details, and Revenue will calculate the amount of the TBEP due.

Example 48

Multiple Premises

Pawel operates a chain of 4 supermarkets (A, B, C, and D). They are located in different parts of Dublin. Each supermarket has a separate electricity account (MPRN).

Each supermarket meets the energy costs threshold for the increase in the unit price of electricity for the 2022 claim period compared with the 2021 corresponding reference period.

Pawel is making a claim for December 2022. The eligible cost (i.e. the increase in the bill amounts for electricity for the 4 supermarkets as compared to the bill amount in the reference period in December 2021) are set out below, together with the computation of the TBEP (40% of the eligible cost) that would be available in the absence of the applicable cap:

Supermarket A eligible electricity cost: €35,000 @ 40% = €14,000

Supermarket B eligible electricity cost: €25,000 @ 40% = €10,000

Supermarket C eligible electricity cost: €24,000 @ 40% = €9,600

Supermarket D eligible electricity cost: €21,000 @ 40% = €8,400

40% of the total eligible electricity costs for the 4 supermarkets is €42,000 however, the monthly cap of €30,000 applies (based on an increased cap of €10,000 per MPRN, subject to a maximum of €30,000). In addition, the maximum that can be claimed in respect of the eligible cost relating to any single MPRN in any monthly claim period is €10,000. Therefore, the most Pawel can claim in respect of each supermarket is as follows:

Supermarket A: €10,000 (capped by reference to €10,000 limit per MPRN)

Supermarket B: €10,000

Supermarket C: €9,600

Supermarket D: €400 (capped by reference to the overall limit of €30,000 per month).

It is important to note that, in practice, Pawel will supply the relevant electricity bill details for the claim period, together with the reference electricity bill details, and Revenue will calculate the amount of the TBEP due.

Example 49

Multiple premises with electricity and gas connections and adjacent MPRNs

Holiday Hotel Ltd operates a hotel business in Co. Clare. The business consists of two hotels in different locations operating within the one trade. Both hotels have electricity and gas connections. Hotel 1 has an adjacent spa with its own MPRN and GPRN. As the spa is adjacent to the hotel, Hotel 1 will be treated as having one electricity account. 50% of the eligible costs for March 2023 have been calculated as below:

Hotel 1 Gas: €11,000

Hotel 1 Electricity: €2,000

Hotel 1 Spa Gas: €4,000

Hotel 1 Spa Electricity: €1,000

Hotel 2 Gas: €1,000

Hotel 2 Electricity: €3,000

The total energy costs are €22,000 for both hotels. A cap of €30,000 applies based on the fact that the business operates from two locations. The TBEP payable to Holiday Hotel Ltd for March 2023 is therefore €22,000.

It is important to note that, in practice, the company will supply the relevant electricity bill details for the claim period, together with the reference electricity bill details, and Revenue will calculate the amount of the TBEP due.

5.4. Single electricity account or gas connection supplying more than one qualifying business

Where a single electricity account or gas connection supplies more than one trade or profession at the same premises, a separate monthly cap applies to each trade/ profession. In such circumstances, the electricity or gas costs relating to the single MPRN or GPRN will be apportioned to each qualifying business, using the same allocation of costs as is normally used for each trade or profession when the tax returns are filed (provided it is on a just and reasonable basis). The monthly cap under the TBESS will then apply to each qualifying business separately.

5.5. The Temporary Crisis and Transition Framework (TCTF) cap

Support under the TBESS is governed by EU State aid rules set out in The Temporary Crisis and Transition Framework (TCTF). The TCTF provides for monetary limits on the total amount of relief that can be claimed by an undertaking (referred to in the TBESS legislation and in these guidelines as a 'single undertaking'). There are also publication requirements where the amount of relief claimed by a single undertaking exceeds a certain threshold.

In certain circumstances two or more businesses may be regarded as a single undertaking. This has implications for:

- The maximum amount of monetary support that may be claimed under the TBESS,
- The information that must be reported to Revenue by a qualifying business in respect of each person that forms part of the single undertaking, and
- The information that will be published on the Revenue website in respect of each qualifying business that forms part of the single undertaking.

If the monetary limits for a single undertaking are reached, or the required information in relation to the members of a single undertaking is not supplied, it will result in a qualifying business being ineligible to make a claim under the TBESS.

5.5.1. Meaning of single undertaking

5.5.1.1. What is an undertaking?

For the purposes of the TBESS, and in line with its interpretation in EU case law, the word ‘undertaking’ is regarded as any entity engaged in an economic activity, regardless of its legal status and the way in which it is financed¹⁰.

The concept of undertaking is activity based, not status based, and consideration must be given as to whether the entity is engaged in an economic activity. Broadly, an economic activity is any activity consisting of offering goods or services on a given market.

An individual or company (any natural or legal person) intending to provide, or already providing, a good or service (economic activity) is deemed to be an undertaking, irrespective of its legal form. Whether the entity is private or public, or, for profit or non-profit is irrelevant.

For example, self-employed persons, sole-traders, family businesses, partnerships, associations and charities engaged in an economic activity are each considered an undertaking.

5.5.1.2. Circumstances where enterprises may be regarded as a single undertaking

In certain circumstances two or more enterprises may be regarded as a ‘single undertaking’.

For the purposes of the TBESS, the term ‘single undertaking’ has the same meaning as set out in de minimis aid legislation under EU State aid rules¹¹. All entities which are controlled

¹⁰ Case C-222/04 Ministero dell’Economia e delle Finanze v Cassa di Risparmio di Firenze SpA et al. [2006] ECR I-289.

¹¹ Article 2 of the Commission Regulation (EU) No. 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.

on a legal basis or on a de facto basis by the same entity are considered as a single undertaking¹².

This means that where there is a group with several affiliated entities, the entire group (including the parent company and its subsidiaries and branches) may be considered as one single undertaking. The limit on the monetary amount that can be claimed under the TBESS would then apply to the group as a whole.

A single undertaking includes all enterprises having at least one of the following relationships with each other:

- (a) one enterprise has a majority of the shareholders' or members' voting rights in another enterprise;
- (b) one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;
- (c) one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;
- (d) one enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise.

If enterprises have any of the relationships referred to in points (a) to (d) through one or more other enterprises, they are also considered to be a single undertaking.

Example 50

A Ltd owns and controls 100% of the shares in B Ltd.
B Ltd owns 5% of the shares and controls the majority of voting rights in C Ltd.
A Ltd, B Ltd and C Ltd are considered a single undertaking.

Example 51

Orange Co is a 60% shareholder in Red DAC. Orange Co is also a 55% shareholder in Yellow Ltd. Orange Co has the majority of voting rights in both companies.
Orange Co, Red DAC and Yellow Ltd are considered a single undertaking.

¹² Case C-382/99 Netherlands v Commission [2002] ECR I-5163.

Example 52

Enterprises A, B, C and D are independent of each other, with no common shareholders or controlling members. Enterprises A, B, C and D each hold 25% of shares in Enterprises E and F.

None of the enterprises in this example are together considered a single undertaking.

The criteria for being determined as a single undertaking is based on the well-established criteria for defining 'linked enterprises' in the definition of small or medium-sized enterprises¹³. A group of linked enterprises is considered as one single undertaking for the application of these rules.

Two businesses (being businesses carried on either by a company or a sole trader) are considered linked businesses where:

- (a) one business holds the majority of the voting rights in the other business,
- (b) one business can control the board of the other business,
- (c) one business has a right to exercise dominant control over the other because of a contract or because of something in the business' constitution, or
- (d) one business, which is a shareholder in another business, can actually control that other business because of a shareholder agreement.

Enterprises that do not have a relationship with each other, except for the fact that each of them has a direct link to the same public body or bodies, are not treated as being linked to each other and are therefore not considered a single undertaking.

Example 53

A public body is linked to Company A and Company B. Company A owns 100% of Company C.

Only Companies A and C are considered a single undertaking.

¹³ Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36) and Annex I to Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (OJ L 214, 9.8.2008, p. 3).

5.5.2. Limits prescribed by the Temporary Crisis and Transition Framework

An overall cap on the amount of support that a single undertaking can claim applies in line with the Temporary Crisis and Transition Framework (TCTF). Section 2.1 of the TCTF enables Member States to provide aid up to €2,000,000 to a single undertaking. However, a lower limit of:

- €250,000 applies where the single undertaking is active in the primary production of agricultural products, or
- €300,000 applies where the single undertaking is engaged in the production, processing and marketing of fishery and aquaculture products.

The limits under the TCTF apply per undertaking per Member State at any given point in time.

Where an undertaking is active in several sectors to which different maximum amounts apply, it is necessary to ensure, by appropriate means, such as separation of accounts, that the relevant ceiling is respected for each of those activities and that the overall maximum amount of €2,000,000 is not exceeded per single undertaking. Where an undertaking is active exclusively in the sectors covered by a different overall maximum amount this should not be exceeded per undertaking.

The limit applies to the total amount of temporary business energy payments that may be claimed by a single undertaking carrying on one or more qualifying businesses, when taken together with any other amount of aid claimed under section 2.1 of the TCTF. In effect, this means that where a qualifying business forms part of a single undertaking and either that business or other members of the single undertaking make a claim for aid under another scheme to which section 2.1 of the TCTF applies, that aid must be aggregated for the purpose of the ceilings above.

Where a claim by a qualifying business under the TBESS would result in aggregate aid to the single undertaking above the applicable ceiling above, the qualifying business is ineligible to make a claim under the TBESS.

Where a qualifying business incorrectly makes a claim under the TBESS for an amount in excess of the maximum amount permitted per single undertaking under the TCTF, this is treated as an overclaim. The amount overclaimed must be repaid to Revenue. Interest and penalties may apply and the business may also face publication in Revenue's list of tax defaulters. See section 8 for information on withdrawal or amendment of claims.

Each qualifying business is responsible for ensuring that the limits permitted under the TCTF per single undertaking are not exceeded.

Example 54

Timothy is a farmer, active in the primary production of agricultural products. Timothy has made several claims under the TBESS in respect of his energy bills. He has also claimed relief in respect of another scheme under section 2.1 of the Temporary Crisis and Transition Framework.

The maximum amount of support Timothy can claim for his business in respect of all supports under section 2.1 of the Temporary Crisis and Transition Framework is €250,000.

Example 55

Rose Co and Sunflower Co are both considered qualifying businesses for the purposes of the TBESS. Rose Co has a majority of the shareholders' voting rights in Sunflower Co.

The monthly limit of €10,000 applies to each qualifying business separately for each claim period. The amounts claimed by Rose Co and Sunflower Co under the TBESS are not aggregated for the purposes of the monthly limit.

Rose Co and Sunflower Co are both regarded as a single undertaking for the purposes of applying the €2 million overall limit under the TCTF. The total amounts claimed by Rose Co and Sunflower Co under the TBESS, for all claim periods, must be aggregated, together with any other aid received under section 2.1 of the TCTF, for the purposes of the TCTF limit.

5.5.3. Information a single undertaking must provide to Revenue

Where a qualifying business has a relationship with one or more persons as a result of which the qualifying business and such other person or persons are considered to be a 'single undertaking', the qualifying business must supply both the name and tax reference number (where available) of each person that forms part of the single undertaking.

This information is required in order to meet obligations in relation to the publication of information and monitoring of limits under the TCTF in respect of single undertakings.

This information is supplied at the registration stage for the TBESS. The name and tax reference number of each person that forms part of the single undertaking must be provided, even if a person is not a qualifying business under the TBESS.

If a qualifying business does not have a relationship with one or more persons as a result of which the qualifying business and such other person or persons are considered a 'single undertaking', then this section of the registration stage does not need to be completed by that qualifying business.

Failure to provide complete and correct information to Revenue may result in a claim under the TBESS being considered an invalid claim. As such, the amount incorrectly claimed must

be repaid in full to Revenue. Interest and penalties may apply and the business may also face publication in Revenue's list of tax defaulters. See section 8 for information on withdrawal or amendment of claims.

If there is more than one qualifying business that forms part of a single undertaking, each qualifying business is separately obliged to supply to Revenue the required information about the members of the single undertaking.

However, in recognition of the fact that a number of persons may therefore be reporting the same information, Revenue is prepared to accept that, where the conditions specified below are met, reporting obligations with regard to being a single undertaking, as specified in the TBESS legislation, may be discharged by one person on behalf the single undertaking, referred to in these guidelines as a 'TBESS designated person'.

5.5.3.1. Administrative practice in relation to single undertaking reporting obligation

Revenue will accept that the legal requirement of all members of a single undertaking, to provide details in relation to other members of the single undertaking, can be fulfilled by a TBESS designated person where the following conditions are met:

- (a) one person who is a member of the single undertaking is nominated as the 'TBESS designated person' for that single undertaking,
 - (b) the TBESS designated person is an eligible business for the purposes of the TBESS,
 - (c) the TBESS designated person notifies each qualifying business in the single undertaking that this administrative practice is being adopted and provides its name and tax reference number to each qualifying business,
 - (d) the TBESS designated person provides Revenue with the name and tax reference number of every person that forms the single undertaking. This includes details of both qualifying businesses and persons not eligible for the TBESS. This information must be provided when the TBESS designated person is registering for the TBESS on ROS,
- and
- (e) each qualifying business that is a member of the single undertaking but who is not the TBESS designated person, provides Revenue with the name and tax reference number of the TBESS designated person. This information must be provided when the business is registering for the TBESS on ROS.

This administrative practice is a simplification measure that only applies where the above conditions are met and the TBESS designated person provides Revenue with complete and accurate information in relation to members of the single undertaking. If the conditions above are not met, or incomplete or inaccurate information is supplied, then it will be the responsibility of each person carrying on a qualifying business to notify Revenue of the name and, where available, the tax reference number of each person that forms part of the single undertaking.

Failure to provide complete and correct information to Revenue may result in a claim under the TBESS being considered an invalid claim. As such, the amount incorrectly claimed must be repaid in full to Revenue. Interest and penalties may apply and the business may also face publication in Revenue's list of tax defaulters. See section 8 for information on withdrawal or amendment of claims.

5.5.3.2. Changes to a 'single undertaking' during the specified period

A qualifying business that is a member of single undertaking must notify Revenue of any changes to the composition of the single undertaking that occur during the specified period, including the name and, where available, the tax reference number of any additional person or persons, or any person who is no longer considered to form part of the single undertaking.

This information should be provided via the secure 'MyEnquiries' service available through myAccount or ROS.

A TBESS designated person may provide this information on behalf of other qualifying businesses that form part of the same single undertaking.

5.5.4. Publication of information about a single undertaking

As set out in section 6.3.7, the name and address of all qualifying businesses who make a claim under the TBESS will be published on the Revenue website. To fulfil TCTF requirements, certain additional information will be published on the Revenue website in respect of persons who form part of a single undertaking in circumstances where the aggregate amount claimed by the single undertaking under the TBESS exceeds specified thresholds.

Where the total amount of temporary business energy payment paid to a single undertaking exceeds €100,000 for any monthly claim period (or €10,000 per claim period where the single undertaking is engaged in farming or fishery and aquaculture), the following information will be published on the Revenue website in respect of each person who is carrying on a qualifying business:

- the sector of activity at NACE group level¹⁴
- whether the person is part of a single undertaking which is an SME or larger than an SME¹⁵,

¹⁴ Within the meaning of Regulation (EC) No. 1893/2006 of the European Parliament and of the Council of 20 December 2006, as amended by Regulation (EC) No. 295/2008 of the European Parliament and of the Council of 11 March 2008 and Regulation (EU) 2019/1243 of the European Parliament and of the Council of 20 June 2019.

¹⁵ Further guidance on the definition of a small and medium-sized enterprise (SME) is available on [the European Commission's website](#).

- the amount of temporary business energy payment that was paid to the person in respect of each claim period, and
- such other information as may be required for the purposes of the Temporary Crisis and Transition Framework.

This information will be published within 5 months after the day on which the specified period ends i.e. by 31 December 2023.

6. How to register for the TBESS and make a claim

The portal for registration for the TBESS opened on the Revenue Online Service (ROS) on 26 November 2022.

The portal for making a claim under the TBESS opened on ROS on 5 December 2022.

The facility to make claims in relation to energy bills covering the period from 1 May to 31 July 2023 opened on ROS on 29 May 2023.

Revised energy costs threshold

A number of amendments to the TBESS were announced in February 2023. As set out in the Finance Act 2023 one of the changes to the scheme is a reduction in the energy costs threshold from 50% to 30%. This applies from 1 September 2022, that is, from the beginning of the scheme.

Revenue is reassessing claims already submitted for the period from 1 September 2022 to 28 February 2023 which did not meet the original 50% energy costs threshold.

Revenue is automatically reassessing claims using the revised 30% threshold. This means that businesses that have previously made a claim in respect of an energy bill for which they did not meet the 50% energy costs threshold, but which would meet a 30% energy costs threshold, do not have to amend their claims. Revenue calculates the amount of any payment due based on the revised criteria. Once a claim has been reassessed, the business receives a notification to their ROS inbox confirming the reassessment has occurred, after which the payment due to the business is processed.

6.1. Overview

A claim for a Temporary Business Energy Payment (TBEP) may be made through Revenue's Online Service (ROS) by qualifying businesses in respect of their eligible costs.

A two-step process is necessary to make a claim under the TBESS. The eligible business must:

1. register for the TBESS on ROS, and
2. complete a claim in respect of a claim period.

Where a business is satisfied that it is eligible to claim under the TBESS, having regard to the eligibility criteria outlined in section 2, and will maintain the necessary supporting documentation to demonstrate that eligibility, it may register for the TBESS on ROS. The eligible business must provide certain information as part of the registration process.

Once successfully registered, it will be necessary for a qualifying business to complete a claim on ROS in respect of each claim period. In some instances, supporting documents may be required as part of the claim process. Revenue also may request documentation to substantiate the claim at a later date.

The amount of a TBEP that a qualifying business can claim for a claim period will be calculated by reference to 40% of the eligible costs for claim periods from September 2022 to February 2023 and 50% of the eligible costs for claim periods from March 2023 to July 2023 (as outlined in section 4). In broad terms, the eligible costs are the uplift in energy costs in the current period as compared to a reference period, subject to a monthly cap (see section 5). Further information on the computation of the amount of a TBEP that can be claimed is set out in section 5.

6.2.Registration

It is necessary to register for the TBESS via the eRegistration facility on ROS.

A business must be eligible for a tax clearance certificate in order to successfully register.

In the case of a partnership, registration can only be made by the precedent partner, on behalf of the partnership. The precedent partner will register under the tax reference number of the partnership trade.

See Appendix I for screenshots of the eRegistration system.

6.2.1. Particulars that will be required to register

When registering for the TBESS, eligible businesses are required to provide various details about their business and trade(s) or profession(s). They are also required to input certain data regarding their energy supply and whether they have an electricity account and/ or gas connection.

6.2.1.1. Business information

An eligible business will be required to provide certain details in relation to the business in order to register for the TBESS, including the following:

- its tax reference number,
- the registered name of the business,
- the address of the business including the county and Eircode,
- whether the business started its trade or profession on or after 1 September 2021¹⁶,
- whether the business is a member of a single undertaking¹⁷,
- whether the undertaking is an SME,
- where the qualifying business has a relationship with one or more persons as a result of which the qualifying business and such other person(s) are considered to

¹⁶ This will indicate to Revenue at registration stage if the business does not have bills for a reference period falling within the period between 1 September 2021 and 31 July 2022.

¹⁷ Please see information at section 5.5. This is important information for Revenue in terms of the quantum of support allowable, the information that must be reported to Revenue and publication requirements under the Temporary Crisis and Transition Framework.

be a single undertaking, the name and tax reference number of each other person. Alternatively, where the conditions for the simplified procedure outlined in section 5.5.3.1 applies, the qualifying business can provide information regarding the TBESS designated person¹⁸. Section 5.5.1 provides further information on the meaning of undertaking and single undertaking.

6.2.1.2. Trade or profession information

The following information about the business' trade(s) or profession(s) must be provided at registration:

- the name of the trade or profession,
- specification of the type of trade or profession (a drop-down menu is provided on ROS. If none of the options apply, please select "other"),
- a description of the trade or profession being carried on,
- the main address of the trade, including the county and Eircode,
- whether the trade started on or after 1 September 2021.

If a business has only one trade (i.e. one qualifying business), but that trade is operated at more than one location in Ireland, details should only be completed for one trade on this screen. The primary address associated with the trade should be provided.

6.2.1.3. Account type information – electricity and gas

Information is also required about the business' electricity account and natural gas account.

The registration portal enables a business to enter more than one Meter Point Reference Number (MPRN) or Gas Point Reference Number (GPRN). For example, a business may have both a MPRN and a GPRN for the same premises and it can enter both of these accounts on ROS when registering for the TBESS. Details can also be inputted if the business has more than one electricity account in connection with a single trade (see section 5.3 for further information on the monthly cap that applies).

Where the customer selects an electricity account the customer must provide details regarding:

- the MPRN,
- indicate what trade the MPRN relates to,
- the supply address, including the county and Eircode (this is where the energy is supplied and is not to be confused with the billing address or the primary address of the trade).

Where the customer selects a gas account the customer must provide details regarding:

¹⁸ Please see section 5.5.3 for detail regarding the reporting requirements.

- the GPRN,
- indicate what trade the GPRN relates to,
- the supply address, including the county and Eircode (this is where the energy is supplied and is not to be confused with the billing address or the primary address of the trade).

6.2.1.4. MPRN or GPRN supplies more than one activity

Sometimes an MPRN or a GPRN can supply more than one activity. Where the MPRN or GPRN supplies more than one qualifying business, the name of each qualifying business that is supplied must be provided at registration.

Where a business is operated out of the business owner's home, and the MPRN or GPRN supplies both the business and the home, the business owner is required to input the percentage of 'eligible use'. This is the use that is wholly and exclusively associated with the qualifying business. Generally, business owners that operate out of a domestic dwelling are familiar with apportioning costs for trading and non-trading purposes as they carry out a similar exercise when preparing accounts and tax returns.

A business is required to indicate whether the electricity account (or MPRN) or gas account (GPRN) was held since 2021 and if the answer is 'No' the business will be asked to provide the connection date.

If the person registering has indicated 'No', he/she will also be asked to provide the following details:

- (i) DUoS Group in the case of an electricity account.

There is a drop-down menu which lists DG1, DG2, DG3, DG4, DG5, DG6, DG7, DG8, DG9 and DG10. Your DG number identifies your Distribution Use of System (DUoS) profile. Some DGs may have a letter at the end, for example, DG5A or DG5B. In that case you would select DG5. You can find the DG relevant to your electricity account on your bill,

or

- (ii) AC band in the case of a gas account.

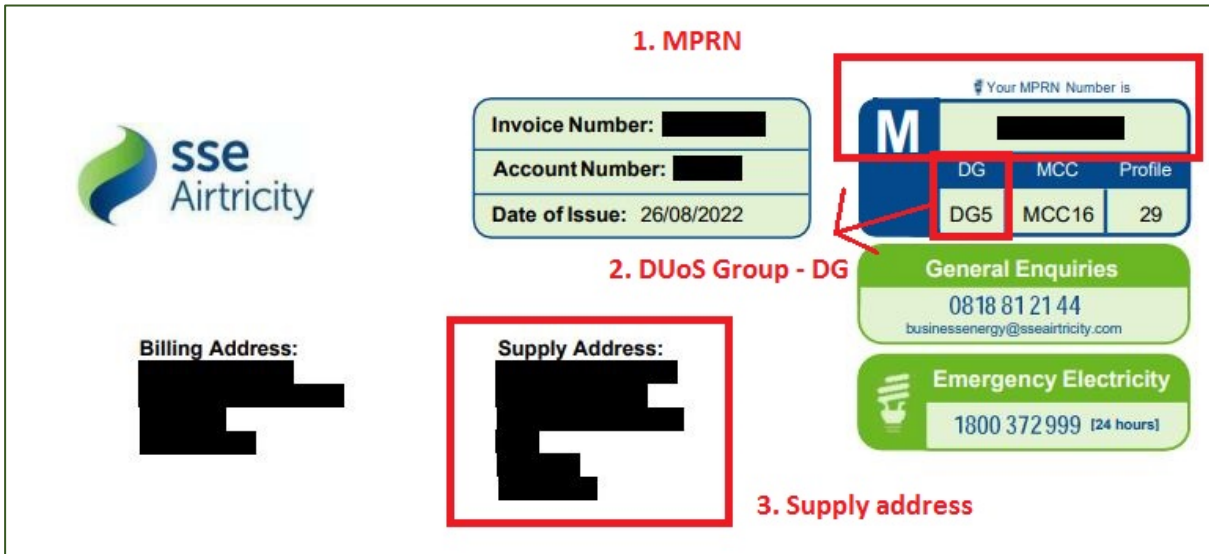
These are categories based on annual consumption (AC) bands and are based on estimated annual gas usage. There are 5 categories of 'AC' band (A, B, C, Y, Z).

Most gas bills have an AC band but there are some that do not. Businesses should contact their supplier for advice in these circumstances.

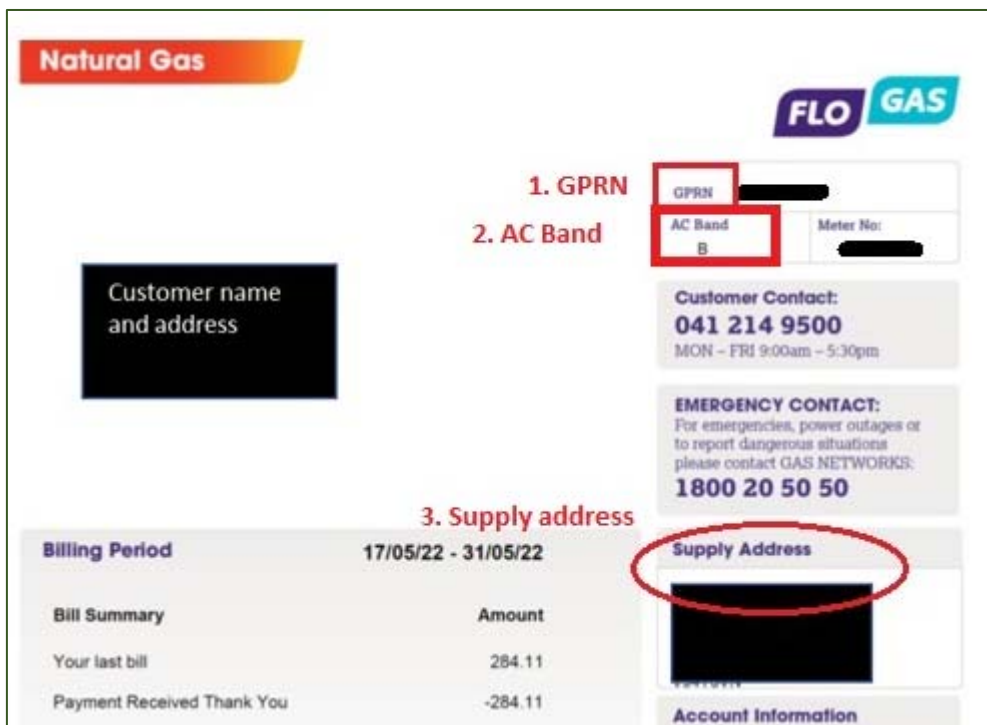
See Appendix I for screenshots of the eRegistration system.

6.2.1.5. Example of details to be found on an energy bill

The following screenshot shows an example of where information on the MPRN, Distribution Use of System (DUoS) and billing address can be found on an electricity bill. This information is required in order to complete registration for the TBESS.



The following screenshot shows an example of where information on the GPRN, annual consumption band and billing address can be found on a gas bill. This information is required in order to complete registration for the TBESS.



Examples of electricity and gas bills from other energy suppliers, with guidance on where the information needed to complete registration for the TBESS can be found on those energy bills, is available in Revenue’s [“Understanding your bill”](#) guidance note.

6.2.2. Registration declaration

As part of the registration process, the person registering will be required to make a number of declarations and acknowledgements. This includes:

- A declaration that the person has read the eligibility criteria, will abide by the terms and conditions of the scheme and will retain all records relating to the scheme for a period of 10 years.
- Acknowledgement that Revenue may consult with an electricity supplier or a gas supplier for the purpose of verifying a claim.
- Acknowledgement that Revenue may be required to share information with the European Commission and certain State bodies for the purposes of the Temporary Crisis and Transition Framework (TCTF) and/ or ensuring that the ceiling of aid in the TCTF is not exceeded.
- Acknowledgement that the name and address of the qualifying business, and the amount of the temporary business energy payment received will be published on the Revenue website.
- Acknowledgement that, 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 and Transition Framework.

- Acknowledgement that 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 and Transition 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 and Transition Framework.

- Acknowledgement 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.
- A declaration that, where the 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.
- A declaration that the person registering will supply any further information which may be requested in connection with this registration.
- A declaration that the information provided is correct and complete.
- Acknowledgement that the business is being asked to take steps to understand and reduce its energy use by completing the Climate Toolkit 4 Business. This is not a legal requirement and will have no impact on the assessment for eligibility under this scheme. It is part of Government policy to increase awareness of and provide guidance for energy use reduction and environmental impact.

See Appendix I for a screenshot of the registration declaration page on ROS.

6.2.3. Climate Toolkit 4 Business

When registering for the TBESS, the business is asked to acknowledge a request to take steps to understand and reduce its energy use by completing the Climate Toolkit 4 Business.

The completion of the Climate Toolkit 4 Business is not a legal requirement and will have no impact on the assessment of a business' eligibility for the TBESS. The Government encourages businesses to use the toolkit as a resource to help reduce energy consumption and to increase awareness of energy use reduction and environmental impact.

The [Climate Toolkit 4 Business](http://www.climatetoolkit4business.gov.ie) [www.climatetoolkit4business.gov.ie] is an easy to use online tool which allows businesses calculate their estimated carbon footprint and provides a

targeted action plan to reduce environmental impact. The recommended actions cover 4 key areas – energy, travel, materials use and water. Many of the actions provided by the Toolkit will direct users to available State assistance, including those from Enterprise Ireland, Local Enterprise Offices, the SEAI, Irish Water and the EPA, which can support implementation of relevant actions. The Toolkit aims to simplify climate action information for enterprises, particularly SMEs that may be unsure where to start.

6.3. Making a claim

A claim portal in respect of the TBESS is available via the eRepayment Claims system on ROS from 5 December 2022. It is important to note that the TBESS ‘Tax Head’ will only be visible to those persons who have successfully completed the TBESS eRegistration process.

Qualifying businesses can make a claim for a temporary business energy payment (TBEP) for each claim period for which they meet the eligibility criteria. A new claim in respect of each energy bill with a billing period that falls within a claim period. Before making a claim in respect of an energy bill for a claim period, businesses should review the eligibility criteria in section 2 and ensure they meet all conditions.

Claims are based on electricity and gas bills and may be made once bills are received. A business can claim in respect of more than one calendar month (claim period) at the same time. For example, an energy bill may cover all of October 2022 and part of November 2022. A claim can be made for the October 2022 claim period and part of November 2022 at the same time. A new claim can be submitted for the rest of November 2022 once the energy bill covering this period is received.

Businesses are expected to keep records of their expenditure for business purposes so in most cases the bills required to make a claim under the TBESS should be readily available. However, where a business does not have a copy of the gas or electricity bill that it requires to make a claim, it should contact its gas or electricity supplier.

There are 6 steps to making a claim (see Appendix II for screenshots and additional guidance);

- **Step One: Pre-Claim details** - Details from electricity or gas bills for the reference period must be provided. Details for a reference period only need to be provided on ROS once. Claimants can proceed directly to Step Two when a second or subsequent claim is made on ROS.
- **Step Two: Claim details** - Details from electricity or gas bills for the claim period must be provided.
- **Step Three: Supporting documentation** – Some claims will be selected for a verification check. If selected for verification, the business must attach copies of the

relevant energy bills in support of the claim. If a claim is not selected for a verification check then the business can proceed directly to Step Four.

- **Step Four: Bank details** – Businesses must confirm their bank details in order for payments to be made.
- **Step Five: Summary and declaration** - A summary of the details submitted will be shown. A person making a claim will be required to make certain declarations.
- **Step Six: Sign and submit**

6.3.1. Particulars that will be required to make a claim

Further particulars from electricity and gas bills will be required when making a claim. The following particulars will be required in respect of the electricity and gas bills **for both the reference period and the claim period:**

1. the invoice number¹⁹,
2. the start date and end date of the billing period of the electricity or gas bill (the “billing period”);
3. the total number of units of electricity or gas consumed during the billing period (“units used”);
4. the total amount of charges on the electricity or gas bill (exclusive of VAT) (“total cost (excl. VAT)”).

The following screenshots show an example of where the required information, including the invoice number, billing period, units used and total cost (excluding VAT), can be found on an electricity bill. This information is required in order to make a claim under the TBESS.

¹⁹ Where there is group billing, or dual gas and electricity invoices issued, the invoice number from each individual invoice should be used.

For electricity or gas customers who pay for their energy bills on a Pay As You Go basis, the ‘statement number’ should be provided in the field where the ‘invoice number’ is requested on ROS.

Bord Gáis Energy

Account number: [REDACTED]
 Your plan: Fully Fixed Portfolio
 MPRN: [REDACTED]
1. Invoice number [REDACTED]
 Supply voltage: LV
 MIC: 16 KVA

DG DG2	MCC MCC01	Profile 03
-----------	--------------	---------------

27 October 2022

2. Billing period

Hello, this is your electricity bill

Electricity usage
30 Aug 2022 to 26 Oct 2022

Previous 12 months	[REDACTED]	6,143 kWh
Last 12 months	[REDACTED]	6,842 kWh

Total due
€393.86
Due on
10 November 2022

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

3. Units used

Meter Number	Register	Last bill	Current bill	Units	Multipliers	Consumption
[REDACTED]	01 - 24HR	610 A	1469 A	859.00	1.00	859.00

E - Estimated Reading A - Actual Reading C - Customer Reading

Your bill breakdown
30 Aug 2022 to 26 Oct 2022

Meter Number	Register	Last bill	Current bill	Units	Multipliers	Consumption
[REDACTED]	01 - 24HR	610 A	1469 A	859.00	1.00	859.00

E - Estimated Reading A - Actual Reading C - Customer Reading

Your bill breakdown
30 Aug 2022 to 26 Oct 2022

Electricity			
	Usage	Rate	Amount
Standing Charge	58 Days	55.000 c/day	€31.90
24 hour Units	859 kWh	37.350 c/kWh	€320.84
PSO Levy	2 Months	4.300 €/Month	€8.60
Total excluding VAT			€361.34
VAT		9%	€32.52
Total including VAT			€393.86
Previous bill			€903.73
Payment received			-€903.73
Total			€393.86

4. Total costs excl. VAT

Important information

PSO Levy will be decreasing to €0.00 from 1 October 2022. For further details please visit bordgaisenergy.ie/business/our-tariffs

The following screenshot shows an example of where information on the invoice number, billing period, units used and total cost (excluding VAT) can be found on a gas bill. This information is required in order to make a claim under the TBESS.

energia 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 [REDACTED]
 Accounting Period [REDACTED]
 GPRN Number [REDACTED]
 Annual Quantity 38,249 Consumption C
 Conversion Factor 11.4589
 Environmental impact information is on the back of the bill

ACCOUNT SUMMARY Date [REDACTED]
 Account balance after previous bill €66.26 CR
 Current Bill €172.51

PREMISES SUPPLIED [REDACTED]

NEW BALANCE DUE BY €106.25

DETAILS OF GAS CHARGES **TARIFF: Small Business User** **2. Billing period**

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
Total before VAT			€158.27
Standard Rate VAT on €158.27 @ 9%			€14.24
Total Gas Charges For This Period			€172.51

3. Units used 1,134 kWh

4. Total costs (excl. VAT) €172.51

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

Examples of electricity and gas bills from other energy suppliers, with guidance on where the information needed to make a claim for the TBESS can be found on those energy bills, is available in Revenue’s [“Understanding your bill”](#) guidance note.

6.3.2. Declaration

As part of the claim process, the person making the claim will be required to make the following declarations and acknowledgements:

- Acknowledgement that as a recipient of the TBESS, the name and address of the qualifying business, and the amount of the TBEP made to the business, will be published on the Revenue website.
- Acknowledgement that, to ensure compliance with the Temporary Crisis and Transition Framework (TCTF), 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 TBEP 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 TBEP 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 TCTF.
- Confirmation 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 TCTF will not be exceeded –
 - €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,

and acknowledgement that should the applicable limit be exceeded, the business will be required to repay the amount of the excess and may be subject to interest and penalties.

- Confirmation that any documents required to be attached to the claim are true and correct records, and agreement to supply any further information which may be requested in connection with the claim.
- A declaration that the information provided is correct and complete and that qualifying criteria in respect of the claim is met.

See ‘Step Five’ in Appendix II for a screenshot of the claim stage declaration page on ROS.

6.3.3. Time limit for making a claim for a TBEP

The time limit for making a claim in relation to an electricity or gas bill is 30 September 2023.

When the TBESS was first introduced, the time limit for making a claim was four months from the end of the claim period to which the electricity or gas bill relates. This rule has been amended so that all claims for the TBESS must now be submitted within two months of the end of the “specified period”. The scheme is open from 1 September 2022 to 31 July 2023 and therefore the time limit for making a claim in respect of any claim period is on or before 30 September 2023.

Businesses are encouraged to make claims as early as possible. It is important to note that a business will need to allow adequate time to register for the TBESS so that it is able to meet the time limit for making a claim.

6.3.4. Partnerships

Where a partnership is a qualifying business and is entitled to a TBEP, the claim must be made by the precedent partner only on behalf of the partnership. Where a precedent partner makes a claim for a partnership, each partner is treated as having received a portion of the TBEP in accordance with the ratios set out in the partnership profit sharing agreement. The precedent partner must provide a statement to each partner with the details of the amount and the apportionment of the TBEP.

Example 56

Claim made by a partnership

MJPT Partnership carries on a trade involving the manufacture of bespoke furniture in Wexford. The partnership is comprised of Michael, his daughter Jean and his son Tony. Profits are split under the Partnership Agreement with Michael receiving a 40% share and each of his children receiving a 30% share.

- The average unit price of the electricity consumed by the business in the period 1 to 30 November 2022 was €0.28. The average unit price of electricity consumed in the corresponding period of November 2021 was €0.18.
- The electricity bill amount for November 2022 was €975 and the bill amount for period 1 to 30 November 2021 was €600.

The average unit price has increased by 56% which meets the energy costs threshold. The bill amount has increased by €375, which is the eligible cost in relation the electricity bill. The partnership is therefore entitled to claim a TBEP under the scheme equal to 40% of the eligible cost, which is €150 (40% of €375).

Michael, as the precedent partner, will make the claim on ROS on behalf of MJPT Partnership. The amount of TBEP claimed is apportioned between the three partners based on the profit-sharing ratios in the partnership agreement. Michael will receive €60 (40%), Jean will receive €45 (30%) and Tony will receive €45 (30%).

6.3.5. Record keeping

Any person making a claim under the TBESS is required to maintain and have available such books and records as may be reasonably required for the purposes of demonstrating that the person is eligible to make a claim under the scheme and to fully support any amount claimed.

Claimants are required to maintain and make available any records that Revenue may require to support their claim for a period of 10 years from the end of the claim period in

which the claim is made. The 10-year period is required to ensure that monitoring requirements under the TCTF are met.

The energy bills will form the basis of the claim. While Revenue's portal will carry out the necessary calculations and apportionments the person making the claim will input the relevant details from the bills. Therefore, relevant records will include:

- the electricity and/or gas bills for the claim period and reference period;
- records verifying the identify of a claimant;
- documents demonstrating that the business has complied with any tax obligations in respect of registration, payment and furnishing of returns;
- evidence that the business is eligible for a tax clearance certificate throughout the claim period; and
- evidence that the person was an eligible business during the claim period.

Should the person's claim be selected for verification by Revenue, these books and records will be examined by Revenue to verify the person's entitlement under the TBESS.

Claimants should refer to Revenue's guidance on the requirement for persons who are registered for any tax to maintain proper books and records contained in [Tax and Duty Manual 38-03-17 'Books and Records'](#).

6.3.6. Verification of claims

Revenue may consult with electricity and gas suppliers for the purposes of verifying claims made under the TBESS.

Revenue will consult with an electricity or gas supplier for the purposes of verifying a claim under the TBESS where they have reason to believe the claim might be invalid or an overclaim (referred to as a 'relevant claim'). Revenue may disclose any such information they consider necessary in order to consult with the electricity or gas supplier for the purpose of verifying the relevant claim.

A Revenue officer can serve an electricity or gas supplier with a notice in writing requesting information the officer may reasonably require from the supplier in relation to the relevant claim. The information must be provided to the officer in writing within a period specified in the notice, which cannot specify a period less than 30 days from the date the notice was served.

Revenue must have reasonable grounds to believe that the electricity or gas supplier will have the information necessary to verify the relevant claim in order to serve a notice.

A penalty of €1,000 will apply to any electricity or gas supplier that fails to provide information requested in the notice referred to above within the required timeframe specified in the notice from Revenue.

6.3.7. Publication of information about claimants

Revenue will publish information on its website in respect of each qualifying business to whom a temporary business energy payment is made.

Notwithstanding section 851A of the Taxes Consolidation Act 1997, which deals with the confidentiality of taxpayer information, Revenue will publish certain information on its website in respect of each qualifying business. The information to be published will include the following:

- the name of the qualifying business,
- the address of the qualifying business, and
- the total amount of the temporary business energy payment made to the qualifying business.

This information will be published one month after the day on which the scheme ends, which is currently 31 July 2023, in respect of temporary business energy payments made during the specified period. Revenue will also publish this information five months after the specified period ends.

6.3.8. Impact of tax clearance status

eTax Clearance (eTC) certificates are issued by Revenue as a confirmation that a person's tax affairs are in order at the date of issue of the certificate. Applications for eTC are made through ROS or via the MyEnquiries facility on the Revenue website.

A business without tax clearance will not be able to complete registration or make a claim for the TBESS.

Claimants without tax clearance will be required to address outstanding issues before proceeding with registration or making a claim. Where there are outstanding tax liabilities, the amount of any TBEP due may be offset against those outstanding tax liabilities (see section 7).

6.3.9. Submitting reference period bills

The TBESS was originally set to expire on 28 February 2023. It has since been extended to 31 July 2023. Claims can be made on ROS in respect of electricity and gas bills issued for claim periods falling between 1 September 2022 and 31 July 2023.

A business that already submitted a claim on ROS for a payment under the scheme will have provided energy bill details for earlier reference periods. When a business that has already submitted a claim makes a new claim on ROS, it will be obliged to provide details of reference period energy bills covering the period up to 31 July 2022.

A business submitting a claim for the first time on ROS will be asked to provide details of reference energy bills for the period 1 September 2021 to 31 July 2022.

Details for a reference period only need to be provided on ROS once.

6.3.10. Processing of claims to account for revised energy costs threshold

The TBESS legislation originally provided for a 50% energy costs threshold. This threshold has been reduced to 30% and this change applies to all claim periods from September 2022 onwards. Further information on the energy costs threshold is provided in section 3 of these guidelines.

A business that previously did not meet the 50% threshold for some or all claim periods from September 2022 may now be able to access the scheme if it meets the 30% threshold. Revenue is reassessing claims already submitted for the period from 1 September 2022 to 28 February 2023 using the revised 30% energy costs threshold and calculating the amount of any payments due based on the revised criteria. Once claims have been reassessed, the business receives a notification to its ROS inbox confirming the reassessment has occurred, after which the payment due to the business is processed.

A business that did not submit a claim as their unit cost threshold increased in the range of 30-50% is now eligible to register and submit a claim on ROS. A business will need to register and enter their reference period details for September 2021 to July 2022 before they can submit claims for the scheme.

7. Payment of the TBEP where there is tax outstanding

A TBEP will, upon a claim being made, be paid in full where the claimant's tax affairs are up to date. However, where the claimant has relevant outstanding tax liabilities, the provisions of the TBESS legislation allow for the offset of a TBESS claim against those outstanding tax liabilities. In effect, normal offsetting rules will apply in relation to amounts payable under the TBESS, that is, the TBEP will first reduce tax liabilities where any are outstanding and then the balance will be paid to the business.

Where a business is availing of the Debt Warehousing Scheme and continues to satisfy the conditions of Debt Warehousing (i.e. filing their returns and making payments on time), the offsetting rules will not apply to the tax liabilities that have been warehoused.

Similarly, the offsetting rules will not apply to tax liabilities that a business is paying under a Phased Payment Arrangement (PPA) where it is meeting its obligations under that PPA.

Example 57

Liam operates a small shop in Letterkenny. He has claimed a TBEP for the September 2022 claim period of €500.

Liam has unpaid income tax for 2020 amounting to €300. He is not in the Debt Warehousing Scheme. The amount of TBEP due will be partly set against the outstanding income tax. This means that €300 of TBEP will be offset against the outstanding income tax liability and the balance of €200 will be paid to Liam.

Example 58

Wholesale Ltd runs a wholesale business in Wexford. The company is due a TBEP for the October 2022 claim period of €750.

Wholesale Ltd has unpaid VAT for the July/August 2022 period amounting to €900. The full amount of TBEP due will be set against the outstanding VAT. There will be no balance payable to the company for the October 2022 claim period.

Example 59

Elaine has a restaurant in Killarney. She is due a TBEP for the November 2022 claim period of €1,500.

Elaine has warehoused debt of €3,000. She also has her September-October VAT liability amounting to €1,200. The amount of TBEP due will be partly set against the current VAT liability. Following the offset, Elaine will receive a balance of €300 for the November 2022 claim period. The TBEP will not be offset against the tax liabilities that have been warehoused.

Example 60

Make It Ltd runs a manufacturing business in Dundalk. The company is due a TBEP for the November 2022 claim period of €400.

Make it Ltd has entered into a Phased Payment Arrangement (PPA) with Revenue under which it pays €500 per month. It has met all its obligations under the PPA and payments are up to date. The TBEP due of €400 will not be offset against the debts being managed under the PPA and the company will receive the full TBEP of €400 for the November 2022 claim period.

Example 61

Jane runs a small coffee shop. She is due a TBEP for the October 2022 claim period of €350.

At the time of making the claim, Jane had not yet filed her VAT3 return for September/ October 2022. Revenue wrote to Jane informing her that her TBEP would be held until the VAT return for September/ October 2022 had been filed. Jane receives the letter and files her return. Revenue can then make the payment of the TBEP to Jane.

8. Withdrawal and amendment of claims

8.1. Can a claim be withdrawn?

Where a person claims a TBEP and it later transpires that the person is not entitled to it, for example, because the average unit price of the businesses' energy costs has not increased by 30% or more, the person can withdraw the claim by:

- notifying Revenue that the person is withdrawing the claim; and
- repaying the TBEP to Revenue.

This should be done without unreasonable delay.

8.2. Can a claim be reduced?

Where a person claims a TBEP and it later transpires that the amount claimed exceeded the amount that the person was entitled to, for example because the person miscalculated the eligible costs in relation to an electricity or gas bill, the person can reduce the amount claimed by:

- notifying Revenue that the person is reducing the claim; and
- repaying to Revenue the amount that was claimed in error.

This should be done without unreasonable delay.

8.3. Withdrawal of a TBEP by Revenue

Where a claim for a TBEP is subsequently found to be unauthorised or overclaimed, then there are implications relating to the following:

- Clawback of the amount claimed
- Application of interest
- Application of penalties
- Possible publication

In the case of a partnership, amounts clawed back will be in respect of the portion of the TBEP attributed to each partner in accordance with the partnership profit sharing agreement.

Where a person has made an incorrect claim for a TBEP and that money has not been paid back to Revenue as required, that amount, described as a 'relevant tax' will be treated as if it were income tax, due and payable by the person. It will be due and payable from the date on which the TBEP was made by Revenue to that person. Where an amount is to be clawed back, it will be due and payable without any requirement for Revenue to make an

assessment. However, this does not preclude the making of an assessment where the clawback amount has not been paid.

Interest will be payable on the amount of a TBEP which has not been validly claimed or which is overclaimed. Interest will apply from the date on which the TBEP was paid or overpaid.

The provisions of the Income Tax Acts in relation to assessments, recovery and collection of income tax will also apply, in so far as they are applicable, to 'relevant' tax.

Example 62

Michael runs a bicycle repair workshop. He made a claim for a TBEP for the December 2022 claim period. Revenue paid a TBEP amounting to €500 on 20 January 2023.

It subsequently transpired that an incorrect bill amount was entered on ROS by Michael. The correct amount of TBEP due should only have been €200.

Interest will be due on the overpaid amount of €300. The interest will carry from the date the TBEP was overpaid, i.e. from 20 January 2023.

8.4. Penalty and publication application

Where a penalty is chargeable, section 1077F of the Taxes Consolidation Act 1997, which provides for penalties for failure to file returns or for filing incorrect returns, and the [Code of Practice for Revenue Compliance Interventions](#) will apply.

Publication on the list of tax defaulters under section 1086A of the Taxes Consolidation Act 1997 may also apply, where the criteria in relation to tax, interest and penalties are met.

8.5. Taxpayer's right to appeal

Where a Revenue officer raises an assessment or an amended assessment to tax on a person, the person can appeal that assessment or amended assessment to the Tax Appeals Commission. The appeal must be made within 30 days after the date of the notice of assessment or the amended assessment.

Guidance on how to make an appeal to the Tax Appeals Commission is set out on www.taxappeals.ie.

9. How is the TBEP treated for tax purposes?

A TBEP will be taken into account when calculating the taxable trading profits of a claimant by reducing the amount of expenditure that can be deducted in arriving at taxable trading profits – expenditure which is revenue in nature and incurred wholly and exclusively for the purpose of the trade or profession – which would include all common business fixed costs such as rent, insurance, light, heat and wages.

In the case of a partnership, the TBEP is taken into account in the computation of the profits or losses of the partnership trade or profession.

As a TBEP will reduce the amount of trading expenses that are deductible in computing the taxable income of a business, it may result in an additional tax liability where that business has trading profits for the year. Where a business is in a loss-making position, a TBEP will have the effect of reducing the amount of trading losses available for offset against future or previous profits of the business.

In the example below, a TBEP of €1,000 will result in additional tax of €125 for the profitable business. For the business in a loss-making position, the TBEP will have the effect of reducing the amount of trading losses available for offset against future or previous profits of the business.

Example 63

	Profit Making Company	Loss Making Company
Income	€	€
Turnover from operations	100,000	50,000
Expenses		
Rent	25,000	25,000
Rates	5,000	5,000
Insurance	25,000	25,000
Utilities	10,000	10,000
TBEP	<u>(1,000)</u>	<u>(1,000)</u>
	64,000	64,000
Profit / (Loss) per accounts	36,000	(14,000)
Corporation Tax Charge:	4,500	NIL

In the following example based on an individual, the TBEP will not result in additional tax unless the individual has trading profits for the year. In the example, a TBEP of €1,000 results in additional income tax of €200. This would increase for individuals taxed at the higher rate of tax.

Example 64

	Profit Making Individual	Loss Making Individual
Income	€	€
Turnover from operations	30,000	50,000
Expenses		
Rent	2,500	25,000
Rates	500	5,000
Insurance	2,500	25,000
Utilities	1,000	10,000
TBEP	<u>(1,000)</u>	<u>(1,000)</u>
	5,500	64,000
 Profit / (Loss)	 24,500	 (14,000)
 Standard rate of Income tax at 20%	 4,900	
PRSI @ 4%	980	
USC*	349	
Less tax credits **	<u>(3,550)</u>	
Tax liability	2,679	Nil
 *based on rates applying from 1 January 2023		
** Single person credit plus Earned income credit (€1,775 each from 1 January 2023)		

10. Contact Us

For questions relating to the administration of the TBESS by Revenue, please use the secure 'MyEnquiries' service available through [ROS](#) using the following categories to ensure your query is immediately directed to the appropriate team thereby minimising delays:

TBESS queries –

- Select “Enquiry relates to” and “**Temporary Business Energy Support Scheme (TBESS)**” and “More specifically” - “TBESS”

eTax Clearance queries -

- Select “Enquiry relates to” and “Tax clearance” and “More Specifically” – “Tax Clearance”

You can contact Revenue with queries in relation to the TBESS on **01 738 3663**. Call charges may vary depending on your telephone provider's service contract. Telephone opening hours: 09.30 to 13.30 (Monday to Friday).

Appendix I eRegistration screens

To register for the TBESS, a person will be required to provide details in respect of their business, trade or profession and electricity and/or natural gas account.

The information required as part of the registration process is detailed in section 6.

The information provided will be verified against information available on Revenue systems.

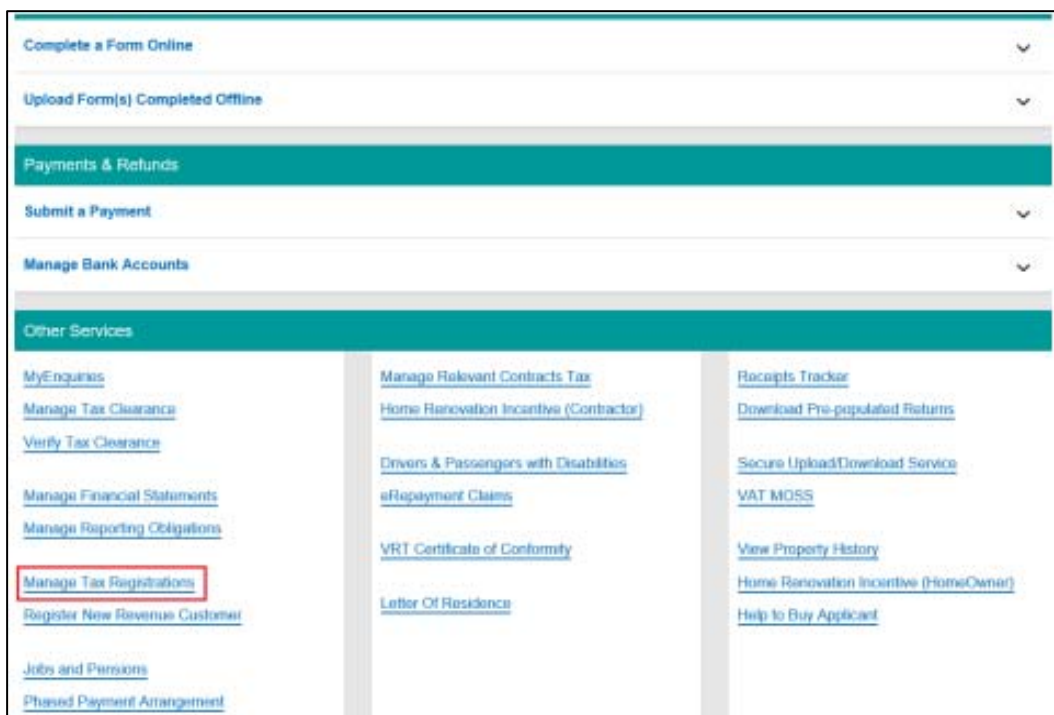
The business must have either an active Corporation Tax or Income Tax registration. If not, the TBESS tax registration option will not appear on ROS. The business must also have an active eTax Clearance in order to register for the TBESS.

Tax agents and advisors must complete a new agent link registration for the TBESS taxhead on ROS.

Registration for the TBESS is done via ROS. These steps will bring you to the eRegistration screen:

Taxpayer registration:

- log into ROS, then on the 'My Services page', scroll down to the 'Other Services' section and select 'Manage Tax Registrations',
- navigate to 'Temporary Business Energy Support Scheme (TBESS)' from the Registration Options and select "Register".



Registration Options	
Income Tax - IT Status: Active Number: [REDACTED] Agent: n/a	Cease Registration >
Capital Acquisitions Tax - CAT Status: Not Registered	Register >
Temporary Business Energy Support Scheme - TBESS Status: Not Registered	Register >

Agent Registration:

- in ROS select the client you wish to register,
- in the 'Client Services' tab, navigate to the 'Other Services' section, and select 'Manage Tax Registrations',
- navigate to 'Temporary Business Energy Support Scheme (TBESS)' from the Registration Options and choose 'Select Action', and
- add a link to a new registration and link this registration as their agent.

TAIN SERVICES | CLIENT SERVICES | CLIENT REVENUE RECORD | WORK IN PROGRESS

eRegistration

Manage Your Tax Registrations and TAIN Links

Notes:
 You may add multiple requests to 'Your Requests' area.
 You will be brought back to this screen after completing each request form.
 Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

Registration Options

Capital Acquisitions Tax - CAT You are not linked to this tax	Select Action >
Capital Gains Tax - CGT You are not linked to this tax	Select Action >
Temporary Business Energy Support Scheme - TBESS You are not linked to this tax	Select Action >
Value Added Tax - VAT Status: Active Number: [REDACTED] You are linked to this tax	Remove Agent Link >
Employer (PAYE/PRSI) Status: Active Number: [REDACTED] You are linked to this tax Type: Financial & Payroll Agent	Cease Registration > Remove Agent Link >
Corporation Tax - CT Status: Active Number: [REDACTED] You are linked to this tax	Cease Registration > Remove Agent Link >
Relevant Contracts Tax - RCT You are not linked to this tax	Select Action >

Registration Options

Temporary Business Energy Support Scheme - TBESS Select Action >

You are not linked to this tax

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

[Link only to an existing registration](#)

The person registering must ensure the details provided to Revenue at registration stage are complete and accurate. Incomplete and/ or incorrect submissions will delay registration and may lead to a submission being rejected on the Revenue system.

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 * 	TEST NAME TEST NAME
Address Line 1 *	MY HOUSE
Address Line 2 *	MY STREET
Address Line 3	MY TOWN
County *	Dublin 2 
Eircode * 	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) *	

For further information on undertakings, please click [here](#).

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"/>

See section 5.5 for additional guidance in relation to a 'single undertaking' and the information that must be provided at the registration stage if you are a member of a single undertaking.

If you do not have a relationship with one or more persons as a result of which your qualifying business and such other person or persons are considered a 'single undertaking', then you should answer 'No' to the question 'Is your business a member of a single undertaking?'

Registration – trade or profession details screen

Trade Details

* Denotes a required field

Trade Details:

Trade Name *

Trade *

Nature of the Trade ⓘ

Note: If a trade operates from multiple premises, please enter your primary address associated with this trade.

Address Line 1 *

Address Line 2 *

Address Line 3

County *

Eircode * ⓘ

Did your trade start on or after 1st September 2021 * Yes No

[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 – electricity account details screen

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 * i	<input type="text"/>
MPRN Reference * i	<input type="text"/>
Address Line 1 *	ADDRESS1TESTÁÉÍÓÚ
Address Line 2 *	ADDRESS2TESTÁÉÍÓÚ
Address Line 3	<input type="text"/>
County *	Dublin 2
Eircode * i	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 * i	<input type="text" value="0"/>
Has this electricity account been held by you since September 2021? * i	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 >

The request to 'Enter % of eligible use' refers to the percentage of the energy account that is used wholly and exclusively for the purposes of the trade or profession. You can enter a numerical figure between 1 and 100 here (please do not enter the percentage symbol in this box). Where an energy bill relates to less than 100% business use, Revenue will automatically apportion the eligible costs (there is no need for you to apportion the figures you input on ROS when making a claim). Section 4.6 of these guidelines contains further information on how the energy bill costs are apportioned where the energy costs are not wholly and exclusively incurred for the purposes of the trade or profession.

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 * i	
MPRN Reference * i	
Address Line 1 *	ADDRESS1TESTÁÉÍÓÚ
Address Line 2 *	ADDRESS2TESTÁÉÍÓÚ
Address Line 3	
County *	Dublin 2
Eircode * i	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 * i	0
Has this electricity account been held by you since September 2021? * i	Yes <input type="radio"/> No <input checked="" type="radio"/>
Connection Date (DD/MM/YYYY) *	
Select the appropriate DUoS Group for the account * i	Please select an option

Add/Update >

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

Cancel

Next >

Registration – gas account details screen

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
--------------	-------------------	-----------	-----------------	------------	--------------	--------

[Cancel](#) [Next >](#)

Registration declaration screen

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.

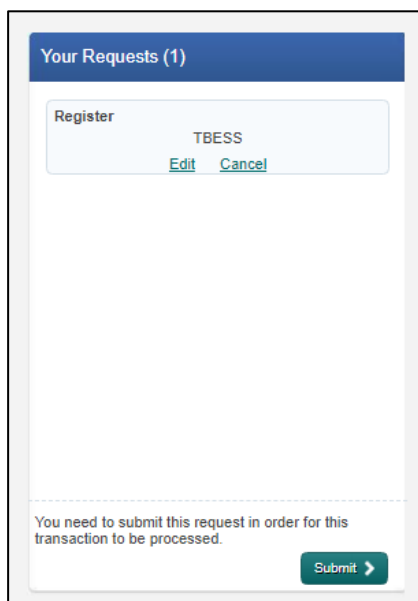
I acknowledge that as an applicant of the TBESS, I am being asked to take steps to understand and reduce my energy use by completing the Climate Toolkit 4 Business. I understand that this is not a legal requirement and will have no impact on my assessment for eligibility under this scheme but that it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

[Next >](#)

Once you have selected 'Next' after completing the 'Registration Declaration' screen, you can save your details and return to complete registration at a later time. You can return to continue the registration application by navigating to 'Other Services' and selecting 'Manage Registrations' on ROS. You must then click 'Retrieve Saved Data' and then 'Edit' to continue registration.

Submitting registration

Once the declarations have been completed, you will be brought to the registration screen. To submit this registration, click **Submit** under 'Your Requests'.



You will be shown a summary of the details submitted. If you are satisfied these details are correct, select **Sign and Submit**.

You must enter your ROS password and click the **Sign and Submit** button to complete the transaction.

The 'Acknowledgement' screen will show an acknowledgement from Revenue when you have successfully completed registration. A copy of this can be accessed through your ROS inbox on the 'Revenue Record' tab.

Submitted registration status

Not all registrations will be automatically approved when submitted. Businesses and agents can check the status of the registration in 'Manage Tax Registrations' after submission. One of four statuses will be displayed:

- In Requests: This means the registration has not been submitted fully.
- Pending: The registration is under review by Revenue.
- Active: This means the registration has been approved.
- Inactive: This means the registration has been rejected.

Viewing or amending your registration

You can amend your registration if the status is still 'Pending'. You can also amend your registration after it has been approved, but before a claim has been submitted. Once a claim has been submitted, you will no longer be able to amend the registration details.

You can view or amend your registration for the TBESS under 'Manage Tax Registrations' in 'Other Services' on ROS by selecting **Amend**.

The screen will list all existing trade and energy account details. You can edit or delete the trade and account details or register a new trade or account. If a trade is deleted all electricity and gas accounts linked to this trade will be deleted.

You must ensure that each qualifying business (trade) listed is associated with an energy account. If you have provided details of multiple trades, please check that each trade has been linked to an energy account.

Once amended, you will be redirected to the 'Declaration' screen. You will then be brought to the 'Registration' screen, where you can click **Submit** under 'Your Requests'.

You will then be shown the 'Summary' screen and the 'Sign and Submit' screen.

Appendix II eRepayment Claims screens

You must be registered for the TBESS in order to make a claim. You must also have tax clearance and no outstanding tax registrations, payments or returns to be filed.

Guidance on making a claim is contained in section 6.3 of these guidelines.

You must ensure the details provided to Revenue are complete and accurate. Failure to provide complete and correct information to Revenue may result in a claim under the TBESS being considered an invalid claim. As such, the amount incorrectly claimed must be repaid in full to Revenue. Interest and penalties may apply and the business may also face publication in Revenue's list of tax defaulters. See section 8 for information on withdrawal or amendment of claims.

Revised energy costs threshold

A number of amendments to the TBESS were announced in February 2023. One of the changes to the scheme is a reduction in the energy costs threshold from 50% to 30%. This applies from 1 September 2022.

Revenue is automatically reassessing claims using the revised 30% threshold. This means that a business that previously made a claim in respect of an energy bill for which it did not meet the 50% energy costs threshold, but which would meet a 30% energy costs threshold, does not have to amend its claim. Revenue calculates the amount of any payment due based on the revised criteria. Once a claim has been reassessed, the business receives a notification to its ROS inbox confirming the reassessment has occurred, after which the payment due to the business is processed.

The **eRepayments Claims** facility can be selected under 'Other Services' in the 'My Services' section of the ROS homepage.

You can navigate between the various screens of each repayment claim type by pressing the Back/Cancel or Continue/Proceed buttons as appropriate.

Please note that if you wish your registered agent to submit TBESS claims on your behalf the agent will need to be registered as the authorised agent for your TBESS tax head. This can be done by the agent on ROS through the 'Manage tax registrations' facility under 'Other Services' in the 'Client services' tab.

When you click on **eRepayment Claims**, you will be brought to the Welcome page of the eRepayments service within ROS, as shown in the following screenshot. To make a new claim, click on **Make a claim**.

eRepayment Claims

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

Welcome to eRepayment Claims

 You have application(s) currently in progress.

[Continue](#) 

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](#)

From the 'Select a tax' screen, select **TBESS** as shown below. Then click **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](#)

[Continue](#) →

From the 'Select a claim type' screen, select **TBESS** as shown below. Then click **Continue**.

eRepayment Claims

Select a claim type

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

TBESS – Temporary Business Energy Support Scheme

✕ Cancel

Continue →

Once you select TBESS, the 'Overview' screen displays. The information and documentation required to make the claim are set out here.

You will need a copy of all electricity and/ or gas bills relating to:

- A claim period (i.e. a calendar month falling between 1 September 2022 and 31 July 2023), and
- A reference period (i.e. a calendar month falling between 1 September 2021 and 31 July 2022).

If you have all the information and documentation ready, click **Continue**.

eRepayment Claims

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 – 30 April 2022 (pre-claim periods).

Any bills/statements for my Electricity/Gas accounts which cover the date range from 1 September 2022 to 30 April 2023 (claim periods).

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

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 →

Step One: Pre-Claim details

You will be shown a table displaying details of each of the electricity and/ or gas accounts you entered at Registration stage.

If you are submitting a claim for the first time on ROS, you must now provide information from your energy bill(s) relating to the reference periods September 2021 to July 2022.

The TBESS has been extended to 31 July 2023 (it was initially set to expire on 28 February 2023). A business can now make a claim for bills covering the period to 31 July 2023. If you have previously submitted a claim on ROS for a payment under the scheme you will have provided energy bill details for earlier reference periods. If you make a new claim on ROS

you will be obliged to provide details of reference period energy bills covering the period up to 31 July 2022.

This is required in order for Revenue to calculate the average unit cost for each reference period. This reference unit cost is compared to the average unit cost for the claim period, in order to establish if you meet the energy costs threshold requirement. See section 3 for further information on the energy costs threshold. The information is also used to determine the value of the Temporary Business Energy Payment (TBEP).

This step requests information relating to all reference periods from September 2021 to July 2022 and only needs to be completed once in respect of a reference period. When you make a subsequent claim on ROS, you will proceed directly to Step Two.

In order to provide the reference period information for a particular electricity or gas account, select **View/Edit**.

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. ⓘ

You must now submit the [usage and cost information](#) for the reference periods September 2021 to April 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.

If you do not intend to make a claim for a claim period, you may treat the corresponding reference period as being exempt from the requirement to supply reference data. You will be precluded from making a claim for a claim period unless all required reference period data has been provided.

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.

List of accounts

Reference Id	GPRN/MPRN	Account type	Complete	Total reference cost	Action
Coffee Shop - Elec	1234555555	Electricity	Yes	€12,000.00	View/Edit
Coffee Shop - Gas	1234561	Gas	No		View/Edit
Cinema - Elec	12345648948	Electricity	No		View/Edit

Cancel **Back** **Continue →**

You must provide the requested information for each energy bill relating to the reference periods for that electricity or gas account. See section 6.3.1 and the [Understanding your bill](#) guidance note for guidance on where to find this information from your invoice or statement.

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 April 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.

If you do not intend to make a claim for a claim period, you may treat the corresponding reference period as being exempt from the requirement to supply reference data. You will be precluded from making a claim for a claim period unless all required reference period data has been provided.

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)(€)	Remove
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	Remove

[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	12345555555	Electricity	No	€2,000.00	View/Edit
Coffee Shop - Gas	1234561	Gas	No		View/Edit
Cinema - Elec	12345648948	Electricity	No		View/Edit

[✕ Cancel](#)
[⏪ Back](#)

[Continue →](#)

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. ⓘ
- You must now submit the [usage and cost information](#) for the reference periods September 2021 to April 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.
- If you do not intend to make a claim for a claim period, you may treat the corresponding reference period as being exempt from the requirement to supply reference data. You will be precluded from making a claim for a claim period unless all required reference period data has been provided.
- 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" value="Invoice1"/>	<input type="text" value="01/09/2021"/>	<input type="text" value="31/10/2021"/>	<input type="text" value="1000"/>	<input type="text" value="2000"/>	Remove
<input type="text" value="Invoice2"/>	<input type="text" value="01/11/2021"/>	<input type="text" value="31/12/2021"/>	<input type="text" value="1500"/>	<input type="text" value="3000"/>	Remove
<input type="text" value="Invoice3"/>	<input type="text" value="01/01/2022"/>	<input type="text" value="28/02/2022"/>	<input type="text" value="1400"/>	<input type="text" value="2000"/>	Remove

[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	€2,000.00	View/Edit
Coffee Shop - Gas	1234501	Gas	No		View/Edit
Cinema - Elec	12345048948	Electricity	No		View/Edit

[Cancel](#)

[Back](#)

[Continue](#)

You will not be able to proceed with a claim until details for every reference period are provided in respect of an electricity or gas account (which will have its own unique MPRN or GPRN). Once a claim is submitted for a particular energy account you will no longer be able to edit the reference period details for that account.

If you do not intend to make a claim for a claim period, you may treat the corresponding reference period in the previous 12 months as being exempt from the requirement to supply reference period data and therefore not provide data for that period. This might arise because the business does not meet the energy costs threshold in respect of an energy bill for the claim period concerned. For example, if a business does not intend to make a claim in respect of the period 1/09/22 to 30/09/22, the business will not be required to provide reference data for the period from 1/09/21 to 30/09/21. It is important to note that a business will be precluded from making a claim for any claim period for which reference data has not been supplied. Therefore, the option not to provide reference data in respect of a claim period should only be selected where there is no intention to make a claim for that claim period.

The screenshot shows a web form with a blue checkmark icon and the text: "Please check this box if there are any periods for this account for which you do not intend to submit a claim." To the right of this text is a link: "Add another invoice for the same account". Below this is a section titled "List of Periods for which no claim is being made". This section contains two input fields: "Start (dd/mm/yyyy)" and "End (dd/mm/yyyy)". To the right of the "End" field is a blue link: "Remove". Below the "End" field is another blue link: "Add another exempt period".

Once you are satisfied the details are correct, select **Save details**.

If there is more than one electricity or gas account listed, you must provide details from the reference period energy bill(s) for each account.

Once this section is completed, select **Continue**.

Step Two: Claim details

You will be shown a table displaying details of each of the electricity and/ or gas accounts you provided reference period data for at the Pre-Claim stage.

You must now provide information from your energy bill(s) relating to the claim periods September 2022 to July 2023. This is required in order for Revenue to calculate the average unit cost for each claim period. This unit cost is compared to the reference unit cost for the reference period, in order to establish if you meet the energy costs threshold requirement. See section 3 for further information on the energy costs threshold. The information is also used to determine the value of the Temporary Business Energy Payment (TBEP).

In order to provide the claim period information for a particular electricity or gas account, select **View/Edit**.

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.

List of accounts

Reference Id	GPRN/MPRN	Account type	Current Claim Amount	Total Claim Amount	Action
Coffee Shop - Elec	12345555555	Electricity		€0.00	View/Edit

You must provide the requested information for each energy bill relating to the claim period(s) for that electricity or gas account. See section 6.3.1 and the [Understanding your bill](#) guidance note for guidance on where to find this information from your invoice or statement.

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)(€)	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Show calculation
					Remove

[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	View/Edit

✕ Cancel

⏪ Back

Continue →

A preliminary calculation of the TBEP will be shown, based on the information provided.

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: $\text{Current cost per unit} - (\text{Reference cost per unit} * 1.3) > 0$
- Step 2: TBEP: $(\text{Current daily cost} - \text{Reference daily cost}) * \text{Days} * \text{Repayment rate}$
*** Repayment rate: 40% for claims covering periods from September to February, and 50% from March onwards*

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: 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" 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"/>	Show calculation
					Remove

[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	€0.00	View/Edit

Once you are satisfied the details are correct, select **Save 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.

List of accounts

Reference Id	GPRN/MPRN	Account type	Current Claim Amount	Total Claim Amount	Action
Coffee Shop - Elec	1234555555	Electricity	€1,200.00	€1,200.00	View/Edit

✕ Cancel

⏪ Back

Continue →

If there is more than one electricity or gas account listed, you must provide details from the claim period energy bill(s) for each account.

Once this section is completed, select **Continue**.

If you wish to complete your claim at a later stage, there are various points throughout the pre-claim and claim screens where you can save your claim. You can then re-access the form by selecting 'Manage my Claims' on the 'eRepayments Claim' page on ROS.

Step Three: Supporting documentation

You are required to keep supporting documentation for your claim for a period of 10 years (see section 6.3.5).

This screen will only appear for businesses where the claim has been selected for a verification check. If a claim is not selected for verification, you will proceed to Step Four.

This screen asks you to upload a copy of all electricity and/ or gas bills for each of the claim periods and reference periods.

To upload an attachment, select **Add**.

You can save all the supporting documentation as a single document and attach that document to your claim. Alternatively, you can save each document separately and attach each document separately. Click **Add** each time you wish to attach a document.

When all documents have been attached, click **Continue**.

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](#)

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

File Name	Attachment Type	Date submitted	Notes
Invoice1.txt	<div><p>Please Select</p><p>Please Select</p><p>Other</p><p>Pre-claim Invoices</p><p>Claim Invoices</p></div>	Dec 2, 2022	<div><p></p><p>Add</p></div>

[Cancel](#) [Back](#) [Save & Close](#) [Continue](#)

Step Four: Bank details

You will need to provide bank account details to which the temporary business energy payment can be made.

If you already have bank details on file from a previous claim for the TBESS, this will be pre-populated when you make a subsequent claim.

Following review or entry of bank account details, click **Continue**.

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)


Step Five: Summary and declarations

The 'Summary Screen' will display details of the claim entered, including calculation of the TBEP and the nominated bank account details for the payment. You must check that the claim details entered by you are correct.

eRepayment Claims


Summary

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

 **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: *****

There are mandatory declaration tick boxes on this screen. You should read the declarations carefully and only tick them if they are correct.

When satisfied that the details are correct, click **Submit**.

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, as amended.

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](#)

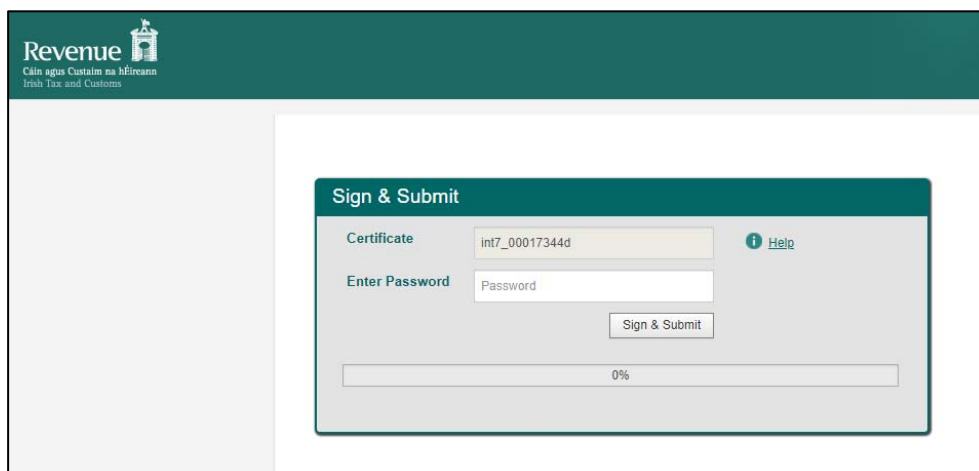
[Print](#)

[Save & Close](#)

[Submit](#)

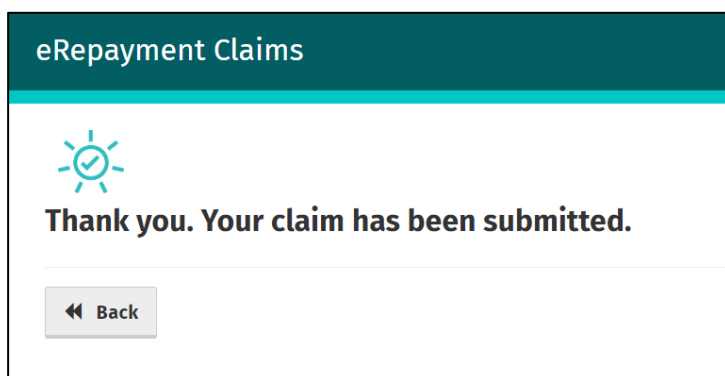
Step Six: Sign and submit

You are now about to file an online claim for the TBESS through ROS. You must enter your ROS password and click the **Sign and Submit** button to complete the transaction.



The screenshot shows the Revenue ROS interface. At the top left is the Revenue logo with the text 'Cáin agus Cústaí na hÍreann Irish Tax and Customs'. The main content area features a 'Sign & Submit' form. The form has a title bar 'Sign & Submit' and contains the following elements: a 'Certificate' field with the value 'int7_00017344d' and a 'Help' link; an 'Enter Password' field with the placeholder text 'Password'; a 'Sign & Submit' button; and a progress bar at the bottom showing '0%'.

The next screen will show an acknowledgement from Revenue when you have successfully filed your claim.



The screenshot shows the 'eRepayment Claims' confirmation screen. It has a dark teal header with the text 'eRepayment Claims'. Below the header is a sun icon with a checkmark inside. The main text reads 'Thank you. Your claim has been submitted.' At the bottom, there is a 'Back' button with a left-pointing arrow.

Revenue will process your claim online and, if it is in order, will make the payment to the bank account that you provided on the 'Bank details' screen.

Submitted Claim Status

You can check the status of your claim on **eRepayments** by selecting **Manage my claims**. Submitted claims will display one of the following statuses:

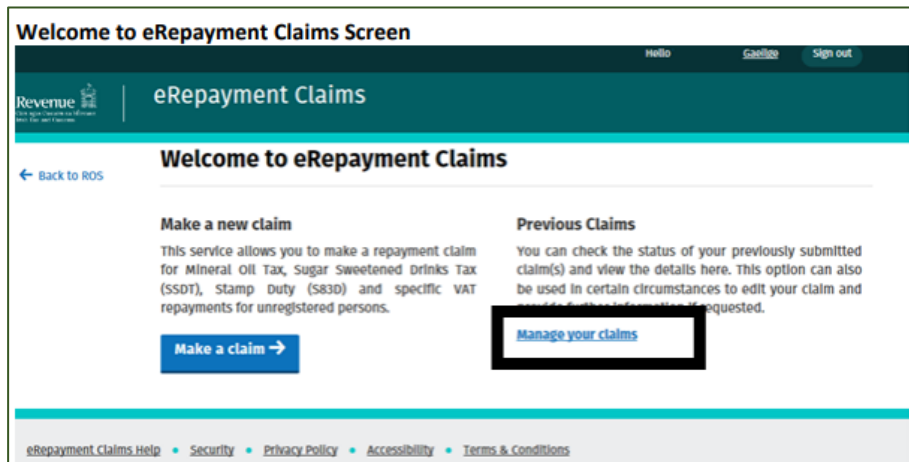
- Partially Saved: The claim has not yet been submitted.
- Pending: The claim is awaiting approval.
- Reviewing: The claim is currently being reviewed by Revenue.
- Approved: The claim has been approved by Revenue.
- Rejected: The claim has been rejected.

If you have a claim that has a pending or reviewing status, then you will not be able to input another claim until that first claim is approved or rejected.

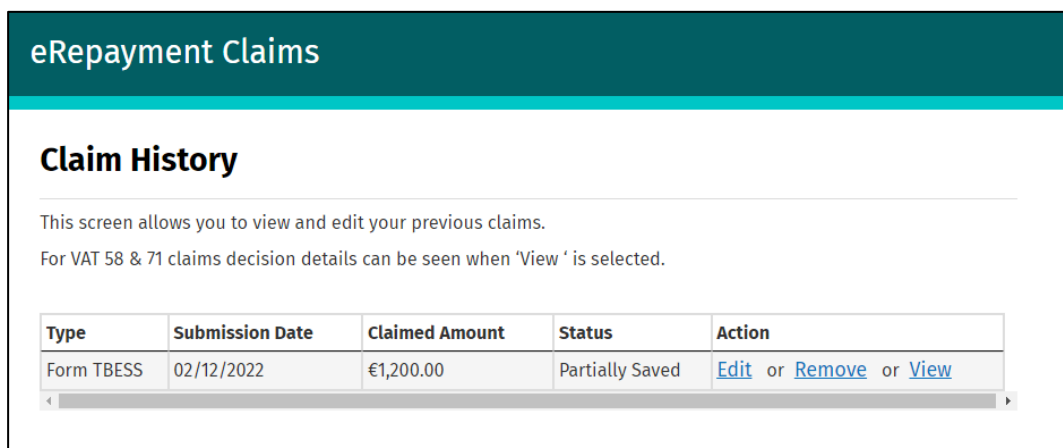
Viewing or amending your claim

You can edit your claim if the status is still 'Pending'.

To view or edit a claim previously filed, click on **Manage your claims** in the 'Welcome to eRepayment Claims' screen, as shown below.



Search for the claim you wish to view or edit and click on either **Edit** or **View** in the 'Action' column. The 'Status' column indicates the current status of a claim: Partially Saved, Pending, Reviewing, Approved or Rejected.



Clicking **View** will bring you to the Summary and Declarations screen from Step Five. From here, you can print the Claim Summary screen.

Clicking **Edit** will bring you to the Pre-Claim details screen from Step One. Click **Continue** to retrieve the details of the claim entered. The details will then display. You can then edit the entries as required, continuing from Step One through to Step Six (Sign & Submit).

Clicking **Remove** in the 'Action' column will delete the claim (where it has not yet been submitted).

Appendix III Deemed reference unit price

Set out below are the deemed reference unit prices for electricity and natural gas in respect of each month from September 2021 to July 2022. The deemed reference unit prices have been made available by the Sustainable Energy Authority of Ireland (SEAI) based on data provided to the SEAI by suppliers and the Commission for Regulation of Utilities. The unit prices are exclusive of VAT.

A deemed reference unit price for electricity or natural gas should be used for a particular monthly reference period where a business was not issued with a bill for that reference period because either the business commenced after the end of the reference period or the particular electricity account or gas connection was only established or held by the business after the end of the reference period.

Electricity Supply												
Group	Detail	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22
DG1	Urban Domestic Customers	24.8	24.6	24.6	24.5	24.4	25.3	26.3	27.1	35.0	36.5	38.6
DG2	Rural Domestic Customers	24.4	24.4	24.9	24.9	24.8	25.6	26.9	28.2	34.8	35.4	36.0
DG3	Unmetered Public Lighting	19.3	19.4	20.9	21.4	21.4	21.8	22.3	25.8	29.6	29.6	28.5
DG4	Other Unmetered Connections	19.9	19.6	22.3	22.9	22.9	23.0	22.8	27.3	26.3	26.5	26.1
DG5	Low Voltage Non-Domestic Non-MD Customers	23.4	23.5	24.0	24.6	24.9	25.5	28.8	32.1	29.8	31.0	33.7
DG6	Low Voltage Non-Domestic MD Customers	20.0	20.6	22.4	23.0	23.5	24.7	23.7	25.9	23.8	24.3	27.8
DG7	Medium Voltage MD Customers	16.1	19.1	19.9	21.2	21.7	20.7	21.0	20.2	17.9	18.3	20.8
DG8	38kV MD Looped Customers	15.3	16.4	17.4	18.9	20.4	20.7	20.1	19.8	17.9	17.2	18.2
DG9	38kV MD Tailed Customers	22.9	18.8	20.1	25.7	25.6	23.8	23.3	20.9	18.7	18.7	19.6
DG10	110kV MD Customers	16.8	21.9	22.1	25.3	27.4	28.9	26.2	24.4	18.3	20.4	24.8
Gas Supply												
Group	Detail	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22
A	0 kWh – 6,000 kWh	13.8	9.8	8.8	8.4	8.6	9.9	9.2	10.3	12.0	13.7	16.1
B	6,000 kWh – 23,500 kWh	6.4	6.3	6.4	6.1	6.3	6.8	7.0	7.5	9.4	10.4	13.0
C	23,500 kWh – 73,000 kWh	6.0	6.0	5.8	5.7	5.7	6.3	6.4	7.1	9.0	11.0	9.6
Y	73,000 kWh - 750 MWh	5.6	6.2	6.6	7.4	7.9	7.6	8.1	8.5	7.6	7.5	8.9
Z	750 MWh – 5,500 MWh	4.7	6.1	6.8	6.7	6.7	6.9	8.8	7.7	6.3	6.0	7.9

Appendix IV Glossary of Terms

AC Band	Annual Consumption Band. There are 5 categories (A, B, C, Y and Z). These bands may be found on gas bills and are required at the registration stage for the TBESS.
DAC	Designated Activity Company.
DG Number	This is an identifier number which may be found on electricity bills. It is required at the registration stage for the TBESS. There are 10 categories – DG1 to DG10.
DUoS	Distribution Use of System. This is an electricity customer’s profile which is identified by their DG Number.
GPRN	Gas Point Reference Number. This is a unique 7 digit number assigned to a gas connection. It can be found on gas bills, usually at the top of the bill.
MPRN	Meter Point Reference Number. This is a unique 11 digit number assigned to an electricity account. It can be found on electricity bills, usually at the top of the bill.
NACE	Nomenclature Statistics on the European Activities of the European Community. This is a classification system that groups organisations according to their business activities.
PAYG	Pay as You Go. This is a method by which some energy customers pay their bills.
PPA	Phased Payment Arrangement – An agreement that a taxpayer has entered into with Revenue in relation to the payment of tax debts in instalments over a period of time.
PSO Levy	Public Service Obligation Levy. This is a levy charged to all electricity customers and may be found on electricity bills. The levy was reduced to nil on 1 October 2022.
ROS	Revenue Online Service. Registration and claims under the scheme must be made through ROS.
SEAI	Sustainable Energy Authority of Ireland.
SME	Small or Medium Enterprise.
TBEP	Temporary Business Energy Payment. This is an amount paid to a claimant under the Temporary Business Energy Support Scheme.
TBESS	Temporary Business Energy Support Scheme.
TCA	Taxes Consolidation Act 1997.

TCTF Temporary Crisis and Transition Framework. Support under TBESS is governed by State Aid rules set out in the TCTF.

VAT Value Added Tax. Claims under the scheme are based on VAT exclusive amounts.