

Temporary Business Energy Support Scheme

Final Statistics

(Published 25 April 2024)

Temporary Business Energy Support Scheme

Sections 100 to 102 of Finance Act 2022 make provision for the Temporary Business Energy Support Scheme ("TBESS"). TBESS was introduced to support qualifying businesses with increases in their electricity or natural gas (energy) costs. 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 Orders. The scheme, which was administered by Revenue¹, provided for a cash payment to qualifying businesses.

A business could make a claim if it is tax compliant, carried on a Case I trade or Case II profession, and experienced an increase of 30% or more in its electricity and/or natural gas average unit price. Certain approved sporting bodies and charities were also eligible under particular conditions. The TBESS operated in respect of energy costs for the period 1 September 2022 to 31 July 2023. The deadline to submit claims in respect of each calendar month (referred to as a 'claim period') was 30 September 2023. For eligible claim periods September 2022 to February 2023 businesses were entitled to 40% of the increase in their bills and from 1 March this increased to 50%. The claim period for TBESS was a calendar month from September 2022 to July 2023. Revenue has processed claims from eligible businesses to the close date of 30 September 2023.

Summary of scheme rules

Claim period	September 2022 to February 2023	March 2023 to July 2023
Energy costs threshold	30% increase	30% increase
Monthly cap per trade/profession	€10,000	€15,000
Increased monthly cap (if business carries on trade/profession at multiple locations)	€30,000	€45,000
Amount of payment	40% of eligible costs	50% of eligible costs

The statistical tables on the following pages provide breakdowns of TBESS supported businesses, by claim value, economic sector, employment size and county. **Overall, businesses received direct payments of €141.25 million and tax liability offsets of €12.6 million, resulting in a total value of €153.85 million.**

Revenue has now published the full and final list of businesses who received payments under the TBESS, including those businesses who exceeded the monthly thresholds per single undertaking under the Finance Act 2022.

¹ Guidelines on the operation of the Temporary Business Energy Support Scheme available at <https://www.revenue.ie/en/starting-a-business/tbess/index.aspx>

Table 1: Economic Sector

Sector of Business	Businesses	Claims Value €m
Wholesale and Retail Trade	7,069	39.79
Accommodation and Food	6,906	43.80
Agriculture, Forestry, and Fishing	2,162	6.24
Manufacturing	2,079	30.60
Professional, Scientific, and Technical	1,440	5.30
Human health and Social Work	961	3.13
Construction	698	2.50
Arts, Entertainment, and Recreation	649	5.41
Real Estate Activities	420	2.65
Transportation and Storage	422	3.95
Administrative and Support Service	347	2.33
Education	279	1.10
Information and Communication	159	1.99
Financial and Insurance	178	0.76
All other sectors	1,754	4.27
Grand Total	25,523	153.85

Subsets of this table by business size can be found on pages 6 & 7 of this report.

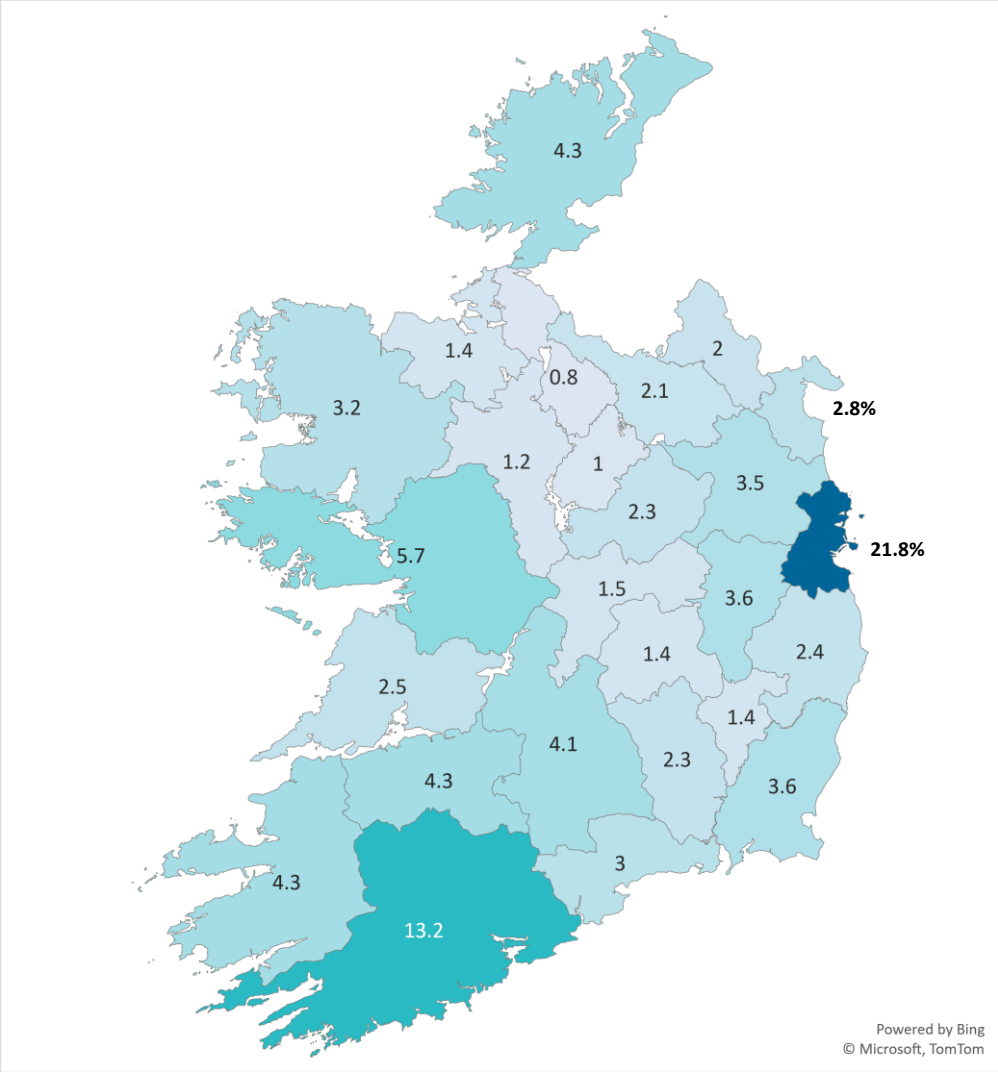
Table 2: Employment Size

	Businesses	Claims Value €m
No Employees	4,321	12.60
1-4	5,266	8.00
5-9	4,944	11.57
10-49	8,564	50.14
50-249	2,105	49.12
250+	323	22.42
Grand Total	25,523	153.85

Table 3: Breakdown by County

County	Businesses	Claims Value €m
Carlow	365	2.15
Cavan	540	3.25
Clare	637	3.15
Cork	3,381	17.37
Donegal	1,090	5.00
Dublin	5,565	48.09
Galway	1,467	9.08
Kerry	1,106	5.05
Kildare	911	6.05
Kilkenny	592	3.31
Laois	365	1.64
Leitrim	212	0.65
Limerick	1,101	6.38
Longford	254	1.37
Louth	707	3.92
Mayo	807	3.93
Meath	903	5.41
Monaghan	515	2.85
Offaly	389	1.68
Roscommon	313	1.72
Sligo	363	2.09
Tipperary	1,053	4.25
Waterford	760	4.79
Westmeath	584	2.72
Wexford	921	4.64
Wicklow	622	3.31
Grand Total	25,523	153.85

Figure 1: Businesses by County



Appendix

Sectoral Breakdown by Business Size

Table 4: No Employees

Sector of Business No Employees	Businesses	Claims Value €m
Accommodation and Food	1,137	3.15
Agriculture, Forestry, and Fishing	1,000	1.24
Wholesale and Retail Trade	791	3.25
Professional, Scientific, and Technical	167	0.41
Manufacturing	154	1.13
Human health and Social Work	146	0.40
Real Estate Activities	126	0.51
Construction	107	0.27
Arts, Entertainment, and Recreation	95	0.46
Transportation and Storage	51	0.69
Education	47	0.04
Administrative and Support Service	28	0.42
Financial and Insurance	28	0.12
Information and Communication	17	0.02
All other sectors	427	0.49
Grand Total	4,321	12.60

Table 5: 1 to 9 Employees

Sector of Business 1 to 9	Businesses	Claims Value €m
Accommodation and Food	2,748	6.89
Wholesale and Retail Trade	2,663	4.03
Agriculture, Forestry, and Fishing	1,012	2.54
Professional, Scientific, and Technical	697	0.77
Manufacturing	688	1.61
Human health and Social Work	368	0.32
Arts, Entertainment, and Recreation	233	0.52
Construction	227	0.29
Real Estate Activities	190	0.79
Transportation and Storage	116	0.37
Administrative and Support Service	108	0.17
Education	75	0.06
Financial and Insurance	70	0.06
Information and Communication	48	0.05
All other sectors	967	1.10
Grand Total	10,210	19.57

Table 6: 10 to 49 Employees

Sector of Business	Businesses	Claims Value
10 to 49		€m
Wholesale and Retail Trade	2,996	15.24
Accommodation and Food	2,386	15.47
Manufacturing	781	7.84
Professional, Scientific, and Technical	469	1.76
Human health and Social Work	354	0.76
Construction	269	0.88
Arts, Entertainment, and Recreation	267	2.38
Transportation and Storage	173	1.18
Administrative and Support Service	142	0.46
Agriculture, Forestry, and Fishing	121	1.50
Education	110	0.25
Real Estate Activities	78	0.64
Information and Communication	56	0.34
Financial and Insurance	55	0.19
All other sectors	307	1.24
Grand Total	8,564	50.14

Table 7: 50+ Employees

Sector of Business	Businesses	Claims Value
50 +		€m
Accommodation and Food	635	18.29
Wholesale and Retail Trade	619	17.27
Manufacturing	456	20.02
Professional, Scientific, and Technical	107	2.36
Construction	95	1.06
Human health and Social Work	93	1.65
Transportation and Storage	82	1.71
Administrative and Support Service	69	1.28
Arts, Entertainment, and Recreation	54	2.05
Education	47	0.75
Information and Communication	38	1.58
Agriculture, Forestry, and Fishing	29	0.96
Real Estate Activities	26	0.71
Financial and Insurance	25	0.39
All other sectors	53	1.44
Grand Total	2,428	71.54

Further Information

Information on the operation of the Temporary Business Energy Support Scheme (“TBESS”) is available on www.revenue.ie.

Queries of a statistical nature in relation to TBESS can be sent to statistics@revenue.ie. Media queries should be directed in the first instance to revpress@revenue.ie.

Statistical updates on TBESS were published regularly [here](#). Older statistical updates presented the count of TBESS registered businesses while the current report presents the count of businesses who received direct payments and/or tax liability offsets. Not all businesses who registered for TBESS subsequently submitted a claim by the deadline of 30 September 2023.