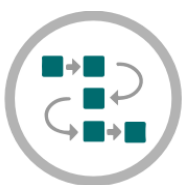




## **Guidelines on the operation of the Temporary Business Energy Support Scheme (TBESS)**

Version 2, published 25 November 2022



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# TBESS Guidelines - 25 November 2022

## What's new

A number of additions and amendments have been made since the last version of the guidelines were issued on 26 October 2022. The additions and amendments are highlighted in yellow throughout these guidelines.

The main additions and amendments are –

- Confirmation that the scheme will operate in respect of energy costs for the period 1 September 2022 to 28 February 2023 (rather than 31 December 2022). This change has been made following the extension of the Temporary Crisis Framework (TCF) beyond 31 December 2022;
- The increased limits of aid that are applicable in line with the amended TCF have been reflected. The increased limits are:
  - €2,000,000 for a single undertaking,
  - €250,000 where the single undertaking is active in the primary production of agricultural products, or
  - €300,000 where the single undertaking is engaged in the production, processing and marketing of fishery and aquaculture products.

Further information on the increased limits may be found in section 5.5.2;

- Inclusion of Pay As You Go (PAYG) customers within the scope of the scheme. PAYG customers will base their claims on their electricity statements rather than invoices. See section 2.2.1, Example 23 and Example 36;
- Further details are provided on the information that will be required when registering for and making a claim under the scheme. The information that will be required at both the registration stage and the claim stage is set out in section 6. e-Registration screens are included in Appendix I, which is contained in section 11;
- Confirmation that Credit Institutions and Financial Institutions are not eligible businesses for the purposes of the scheme. The exclusion of these institutions is a pre-condition for the receipt of State Aid approval for the TBESS from the European Commission – see section 2.1;
- To relect the obligations of a single undertaking in relation to the TBESS, including the information that must be provided to Revenue – see section 5.5. Qualifying businesses that are a member of a single undertaking are required to provide certain information in relation to other members of that single undertaking. It is recognised that a number of persons may be reporting the same information. Therefore, where certain conditions are met, those reporting obligations, as specified in the TBESS legislation, may be discharged by one person on behalf of the single undertaking.

Section 5.5.3 sets out the relevant conditions in relation to this administrative practice.

- Publication of information about a single undertaking. Section 5.5.4 provides information on the thresholds for publication and details of the information that will be published on the Revenue website;
- To note that Revenue may engage with an energy supplier to verify a claim in circumstances where there is reason to believe the claim may be invalid or may be an overclaim. See section 6.3.5 for further information.
- Information on the payment of a Temporary Business Energy Payment (TBEP) where there is tax outstanding. A TBEP will be paid in full where a claimant's tax affairs are up to date. Normal offsetting rules will apply where there are tax liabilities outstanding such that the TBEP will first reduce those liabilities and any balance will be paid to the claimant – see the new section 7 for further information;
- Information on clawback of a TBEP. Where an amount is to be clawed back because it is an invalid claim or an overclaim, it will be due and payable without any requirement for Revenue to make an assessment. Interest will apply from the date on which the TBEP was paid or overpaid – see section 8.3.
- A new “Contact Us” section has been included – see section 10.

## 1. Overview of the TBESS

Sections 100 to 102 of Finance Bill 2022 make provision for the Temporary Business Energy Support Scheme (“TBESS”), which will provide 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 Framework (TCF)<sup>1</sup>.

The scheme, which will be 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. For the purposes of these guidelines, all references to a trade includes a profession.

The key features of the scheme are:

- The scheme will operate in respect of electricity and natural gas costs relating to the period 1 September 2022 to 28 February 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 and businesses will be able to make claims through the Revenue Online Service (ROS) from early December 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 its own Meter Point Reference Number (MPRN) or Gas Point Reference Number (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 50% or more as compared

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<sup>1</sup> The Temporary Crisis Framework is the Communication from the Commission Temporary Crisis Framework for State Aid measures to support the economy following the aggression against Ukraine by Russia (OJ C 426, 9.11.2022, p. 1–34). This replaced the Communication from the Commission on the Temporary Crisis Framework for state aid measures to support the economy following the aggression against Ukraine by Russia (OJ C 131 I, 24.3.2022, p.1), as amended by the Communication from the Commission on the Amendment to the Temporary Crisis Framework (OJ C 280/1, 21.7.2022, p.1). Please see section 5.5 for further details of the Temporary Crisis Framework.

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 50% increase is known as the 'energy costs threshold'. 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 40% of its eligible cost (subject to a cap for each monthly claim period). A claim for a TBEP must be made within 4 months of the end of the claim period to which a particular electricity or natural gas bill relates.
- 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 28 February 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.

Guidance on the determination of the eligible cost amount in relation to an electricity or natural gas bill is set out in section 4.

- 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 50% 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 will be made available by the Sustainable Energy Authority of Ireland (based on data provided by suppliers and the Commission for Regulation of Utilities) and will be published in these guidelines in due course. Further guidance on deemed reference unit prices is available in sections 3.3.1.4 and 4.5.4 of these guidelines.

- The TBEP is subject to a monthly cap, which applies on a per trade basis or a per profession basis. In general, 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. An overall cap on the amount of support that a business can claim will also apply in line with requirements of the TCF. 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 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.
- 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.
- 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.
- To fulfil requirements under the TCF, 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 proposed legislation contained in section 101 of Finance Bill 2022. All references to 'gas' in these guidelines are references to the metered supply of natural gas only.

## 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 late November 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 profession<sup>2</sup> 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 and businesses engaged in passive activities, for example, rental income taxable under Case V, or investment income, are outside the scope of the TBESS.

#### 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.

#### 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.

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<sup>2</sup> A trade or profession is taxable under Case I or Case II, respectively, of Schedule D.

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.

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. 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 50% 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 is 40% of the eligible cost (i.e. relevant amount of the bill increase) of €320 (€520 - €200), i.e. €128 (€320 \* 40%).

## 2.2. Qualifying business

Once it has been established that a business is an 'eligible business' as outlined at 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 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 2.2.2 below.

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 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 50% 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 23 **Error! Reference source not found.**) arising



during a claim period between September 2022 and February 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.

### 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 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 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 50% 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.

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.

Deemed reference unit prices will be provided by the Sustainable Energy Authority of Ireland (SEAI) and will be published in these guidelines when available. Additional information on the deemed reference unit price is provided in section 3.3.4 of these guidelines.

### 3.2. Unit price

A unit price, in respect of an electricity or gas bill, is calculated as the total bill charges<sup>3</sup>, exclusive of VAT, divided by the number of units of 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.

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<sup>3</sup> See section 4.3 for further information on what energy bill costs are taken into account.

If there is a 50% 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.**

### 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 February 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 gas 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 energy 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 15

##### **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 16

##### **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 17**

**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:

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

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:

$$€143.10 / 538.04 = €0.26.$$

### 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.

The Sustainable Energy Authority of Ireland (SEAI) will provide a deemed reference unit price for the range of MPRNs and GPRNs for each of the months from September 2021 to February 2022. These deemed reference unit prices will be published in these operational guidelines when they are available.

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 18

##### 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 €0.34. The SEAI have deemed the reference unit price for November 2021 to be €0.22. (*This is an illustrative amount only, Revenue will publish the deemed reference unit prices in due course*).

$$\frac{(0.34 - 0.22)}{0.22} \times 100 = 55\%$$

The average unit price for gas costs has increased by 55% 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 February 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's portal 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 19

##### 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 50 per cent.

### Example 20

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 energy costs threshold test.

### Example 21

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 €0.14.

$$\frac{(0.20 - 0.14)}{0.14} \times 100 = 43\%$$

The average unit price for electricity costs has increased by 43% and therefore the electricity bill for November 2022 does not satisfy the energy costs threshold test.

### Example 22

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 €0.19.

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

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

0.17

In respect of the claim for the December 2022 claim period however, the average unit price has not increased by 50% or more. Therefore the proportion of the bill which relates to December 2022 does not meet the energy costs threshold and therefore is not eligible.

$$\frac{(0.27 - 0.19)}{0.19} \times 100 = 42\%$$

### Example 23

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 70% 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 cost 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 40% 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. 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, the Revenue system 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) levy<sup>4</sup> and a charge for electricity tax. It may also break down various charges including Transmission Use of System, capacity and trading

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<sup>4</sup> The Public Service Obligation (PSO) levy applies to all electricity customers. The PSO levy was reduced to nil with effect from 1 October 2022.



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 charged on the bill cannot be included in the claim.

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 24

##### **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
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 28 February 2023 so that each of September 2022, October 2022, November 2022, December 2022, January 2023 and February 2023 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 25

#### **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 most recent 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 the system.**

#### 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 26

##### **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).

$$€500 \times 16/30 = €266.67$$

$$\text{Total relevant gas bill amount for November 2022} = €180.65 + €266.67 = €447.32.$$

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 27

### 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 28 February 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 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 –

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

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 28

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

Continuing from Example 25, 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:

$$(A \times \underline{B}) \times \underline{D}$$

$$C \quad E$$

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 29

### Two or more bills cover the reference period

Continuing Example 26, 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 26, 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 30

#### **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.

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 31

##### **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 €560, based on consumption of 2,800 units of electricity at €0.20 per unit.

The deemed electricity unit price for September 2021 is €0.10 per unit (see Note 1). The energy cost 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 €0.10, 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;

$$0.10 \times 2,800 \times 30/30 = \text{€}280$$

Saul must use €280 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.**

#### **Note 1**

This deemed reference unit price is for illustrative purposes only. The actual deemed unit price for each reference month, to be made available by the Sustainable Energy Authority of Ireland, will be published in these guidelines shortly.

## **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 32

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 33

#### **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  $€2,000 \times 40\% \times 80\%$ .

**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 businesses, 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 34

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

Beering Ltd is a 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 of 50% 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.

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 35

#### **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 energy costs threshold of 50% 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 should would be €10,000 each (the cap applies in both cases).

## 5. Amount that can be claimed under the TBESS

### 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 (subject to the monthly and Temporary Crisis 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 within 4 months of the end of the claim period to which the relevant electricity or gas bill relates. Refer to section 6.3.2 for more information on the time limit.

#### Example 36

##### **Pay As You Go (PAYG) customer**

Following on from Example 23, 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.

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 ( $€80 \times 40\%$ ).

### 5.2. Monthly cap of €10,000 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. However, as outlined in section 5.3, this figure may be increased to a maximum of €30,000 where a qualifying business operates across multiple locations.

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. 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 each trade would apply (where they both qualifying businesses). See section 2.3 for more detail.

### Example 37

#### **Application of the cap**

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 60% which meets the 50% 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 38

#### **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 50% 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. However, provision is made for this cap to be increased, up to a maximum of €30,000 per trade per month, where the trade of a qualifying business operates across multiple locations. 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.

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.

### Example 39

#### **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.

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

##### **Wicklow hardware store**

- MPRN 1 - €11,000

##### **Dublin hardware store**

- MPRN 2 - €7,000
- GPRN - €5,000

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** – maximum 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 eligible costs relating to MPRN 1 may be claimed for September 2022.

**Dublin hardware store** – as €10,000 is claimed in respect of eligible costs relating to the Wicklow hardware store's MPRN, only €10,000 out of the €12,000 eligible costs 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).

**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 40**

##### **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
- GPRN 1- €3,500

##### **Warehouse:**

- MPRN 2 - €3,000

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 the eligible costs arising for November amount to a total of €12,000, the maximum amount that may be claimed by Amy is capped at €10,000.

#### **Example 41**

##### **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 50% 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 the Revenue portal will calculate the amount of the TBEP due.**

#### Example 42

##### 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 50% 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 the Revenue portal will calculate the amount of the TBEP due.**

### Example 43

#### **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. 40% of the eligible costs for November 2022 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 but a cap of €20,000 applies based on the fact that the business operates from two locations. The TBEP payable to Holiday Hotel Ltd for November 2022 is therefore €20,000.



**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 the Revenue portal 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 Framework (TCF) cap

Support under the TBESS is governed by EU State aid rules set out in The Temporary Crisis Framework (TCF). The TCF 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 financed<sup>5</sup>.

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. What is 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 rules<sup>6</sup>. All entities which are controlled on a legal basis or on a de facto basis by the same entity are considered as a single undertaking<sup>7</sup>.

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;

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<sup>5</sup> Case C-222/04 Ministero dell’Economia e delle Finanze v Cassa di Risparmio di Firenze SpA et al. [2006] ECR I-289.

<sup>6</sup> 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.

<sup>7</sup> Case C-382/99 Netherlands v Commission [2002] ECR I-5163.

- (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 44**

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 all considered a single undertaking.

#### **Example 45**

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.

#### **Example 46**

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 enterprises<sup>8</sup>. A group of linked enterprises is considered as one single undertaking for the application of these rules.

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<sup>8</sup> 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).

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 47**

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.

### **5.5.2. Limits prescribed by the Temporary Crisis Framework**

An overall cap on the amount of support that a single undertaking can claim applies in line with the Temporary Crisis Framework (TCF). Section 2.1 of the TCF 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.

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 TCF. 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 TCF 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 TCF, 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 TCF per single undertaking are not exceeded.

#### **Example 48**

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 TCF. 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 TCF, for the purposes of the TCF 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 TCF 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.

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 6.3.6, the name and address of all qualifying businesses who make a claim under the TBESS will be published on the Revenue website. To fulfil TCF 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 level<sup>9</sup>
- whether the person is part of a single undertaking which is an SME or larger than an SME,
- the amount of temporary business energy payment that was paid to the person in respect of each claim period, and

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<sup>9</sup> 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.

- such other information as may be required for the purposes of the Temporary Crisis Framework.

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

**Please note Revenue is in the process of developing the IT system to enable businesses to make a claim under the scheme. These guidelines will be updated in due course to provide guidance on using this system to make a claim. It is anticipated that the portal for making a claim will be available on ROS from 5 December 2022.**

### 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 (as outlined in section 4) which in broad terms, means the uplift in its 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 system on ROS.

It is important to note that the 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 1 for screen shots 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 2021<sup>10</sup>,
- whether the business is a member of a single undertaking<sup>11</sup>,
- 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 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 person<sup>12</sup>. 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,

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<sup>10</sup> This will indicate to Revenue at registration stage if the business will not have bills for a reference period falling within the period between 1 September 2021 and 28 February 2022.

<sup>11</sup> 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 Framework.

<sup>12</sup> Please see section 5.5.3 for detail regarding the reporting requirements.

- 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.

#### 6.2.1.3. Account type information – electricity and gas

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

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

- the Meter Point Reference Number (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:

- the Gas Point Reference Number (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 1 for screenshots of the eRegistration system.

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

The screenshot below 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 screenshot shows an SSE Airtricity electricity bill. Annotations highlight the following information:

- 1. MPRN:** A red box highlights the MPRN section, which includes the text "Your MPRN Number is:" followed by a large 'M' and a redacted number.
- 2. DUoS Group - DG:** A red box highlights the DUoS Group section, which includes a table with the following data:

DG	MCC	Profile
DG5	MCC16	29

- 3. Supply address:** A red box highlights the Supply Address section, which includes the text "Supply Address:" followed by a redacted address.

Other visible information on the bill includes the Invoice Number, Account Number, Date of Issue (26/08/2022), Billing Address (redacted), General Enquiries (0818 81 21 44), and Emergency Electricity (1800 372 999 [24 hours]).

The screenshot below 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.

**Natural Gas**

**FLO GAS**

**1. GPRN**

**2. AC Band**

**3. Supply address**

Customer name and address

GPRN

AC Band

Meter No:

Customer Contact:

041 214 9500

MON – FRI 9:00am – 5:30pm

**EMERGENCY CONTACT:**

For emergencies, power outages or to report dangerous situations please contact GAS NETWORKS:

1800 20 50 50

Billing Period

17/05/22 - 31/05/22

Supply Address

Bill Summary	Amount
Your last bill	284.11
Payment Received Thank You	-284.11

Account Information

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 Framework (TCF) and/ or ensuring that the ceiling of aid in the TCF 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 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 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.

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 required to complete a carbon footprint exercise and is taking steps to reduce its energy use and environment impact and has undertaken the 'Climate Toolkit 4 Business'.

See Appendix 1 for a screenshot of the registration declaration page on ROS.

### 6.2.3. Climate Toolkit 4 Business

When registering for the TBESS, it will be necessary to acknowledge that the business is required to complete a carbon footprint exercise and is taking steps to reduce its energy use and environmental impact and has undertaken the 'Climate Toolkit 4 Business'.

The [Climate Toolkit 4 Business](http://www.climate toolkit4business.gov.ie) [www.climate toolkit4business.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

**Please note Revenue is in the process of developing the IT system to enable businesses to make a claim under the scheme. These guidelines will be updated shortly to provide guidance on using this system to make a claim. It is anticipated that the portal for making a claim will be available on ROS from 5 December 2022.**

**A claim portal in respect of TBESS will be available via the eRepayments system on ROS. 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.**

#### 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:**

- the invoice number,
- the start date and end date of the billing period of the electricity or gas bill;
- the total amount of charges on the electricity or gas bill (exclusive of VAT);
- the total number of units of electricity or gas consumed during the billing period.

#### 6.3.2. 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 4 months from the end of the claim period to which the electricity or gas bill relates. Set out below are the relevant time limits for making a claim in respect of each claim period:

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

### 6.3.3. 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 49

##### **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%).

#### 6.3.4. 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 TCF 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 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'](#).

#### 6.3.5. 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.

### 6.3.6. 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 28 February 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, which ensures publication in respect of claims made after the end of the specified period but within the four month time-limit for making a claim.

## 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 50

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 51

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 52

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 53

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 54

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 Form 11 for 2021. Revenue wrote to Jane informing her that her TBEP would be held under the Form 11 for 2021 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 50% 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 55

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](http://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 56

	<b>Profit Making Company</b>	<b>Loss Making Company</b>
<b>Income</b>	<b>€</b>	<b>€</b>
Turnover from operations	100,000	50,000
<b>Expenses</b>		
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 example below 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 57

	<b>Profit Making Individual</b>	<b>Loss Making Individual</b>
<b>Income</b>	<b>€</b>	<b>€</b>
Turnover from operations	30,000	50,000
<b>Expenses</b>		
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*	387	
Less tax credits **	<u>(3,400)</u>	
Tax liability	2,867	Nil
*based on rates applying from 1 January 2022		
** Single person credit plus Earned income credit (€1,700 each from 1 January 2022)		



## 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).

## 11. 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.

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

### **Taxpayer registration:**

- log into ROS and navigate to the “Other Services” section and select “Manage Tax Registrations”,
- navigate to “Temporary Business Energy Support Scheme (TBESS)” and select “Register”.

### **Agent Registration:**

- in ROS select the client you wish to register,
- in, "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.

## 11.1. Registration – business details screen

### TBESS Registration

Are you eligible?

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

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

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

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

\* Denotes a required field

Business Registered Name *	<input type="text" value="TEST NAME TEST NAME"/>
Address Line 1 *	<input type="text" value="MY HOUSE"/>
Address Line 2 *	<input type="text" value="MY STREET"/>
Address Line 3	<input type="text" value="MY TOWN"/>
County *	<input type="text" value="Dublin 2"/>
Eircode *	<input type="text" value="A65F4E2"/>
Did your business start on or after 1st September 2021 *	Yes <input checked="" type="radio"/> No <input type="radio"/>
Start Date (DD/MM/YYYY) *	<input type="text"/>

For further information on undertakings, please click [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"/>

## 11.2. Registration – trade or profession details screen

### Trade Details

\* Denotes a required field

Trade Details:

Trade Name \*

Trade \*

Please select an option

Nature of the Trade ⓘ

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

Address Line 1 \*

ADDRESS1TESTÁÉÍÓÚ

Address Line 2 \*

ADDRESS2TESTÁÉÍÓÚ

Address Line 3

County \*

Dublin 2



Eircode \* ⓘ

A65 F4E2

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 >

## 11.3. 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 \*

MPRN 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 MPRN \*

Test Trade 1

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

Enter % of eligible use \*

0

Has this electricity account been held by you since September 2021? \*

Yes ☐ No ☐

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 >

## Account Details



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

\* Denotes a required field

### Account Details:

Account Type *	Electricity
MPRN * 	
MPRN Reference * 	
Address Line 1 *	ADDRESS1TESTÁĒİŮ
Address Line 2 *	ADDRESS2TESTÁĒİŮ
Address Line 3	
County *	Dublin 2
Eircode * 	A65 F4E2
Select the trade(s) that uses this MPRN *	<div>Test Trade 1</div>

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

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

Add/Update >

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

Cancel

Next >




## 11.4. 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
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Cancel

Next >

## 11.5. Registration declaration screen

### 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, my business is required to complete a carbon footprint exercise and is taking steps to reduce its energy use and environmental impact and has undertaken the 'Climate Toolkit 4 Business'.

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