



Energy and Sustainability: Government Schemes and Resources

Applicable for retailers

UPDATED 01 June 2023 (see highlighted sections)

Financial Supports

- The [Temporary Business Energy Support Scheme \(TBESS\)](#) is designed to assist businesses with their electricity or natural gas (energy) costs during the winter months.

Updated Guidelines (29 May 2023)

A number of enhancements have been made to the Temporary Business Energy Support Scheme (TBESS).

The enhancements are as follows:

- the extension of the scheme to 31 July 2023
- an increase in the monthly limit on payments for claim periods from 1 March 2023 onwards:
 - the €10,000 monthly limit on payments under the scheme has been increased to €15,000 per qualifying business
 - the €30,000 monthly limit has been increased to €45,000 per qualifying business in cases where the qualifying business operates across multiple locations.
- a reduction of the energy costs threshold from 50% to 30%, with effect from 1 September 2022
- an increase in the Temporary Business Energy Payment (TBEP) amount from 40% to 50% of a business' eligible costs from 1 March 2023
- **and**
- an extension of the time limit for all claims to 30 September 2023.

The [TBESS guidelines](#) have been updated to reflect these changes.

A qualifying business can make claims for the September 2022 to July 2023 claim periods. Revenue is automatically reassessing claims using the new 30% energy costs threshold. A business does not need to amend claims previously submitted to take account of the revised threshold. A business will receive a notification in their Revenue Online Service (ROS) inbox if any additional payment is due. Further information is available at: [Enhancements to the TBESS \(revenue.ie\)](#)

- **Temporary Extensions** (*Cost of Living Measures 21 February 2023*)
 - a. A phased restoration of the rates of excise on petrol, diesel and marked gas oil will take place in three stages over the coming eight months. This will see rates restored on 1 June by 6 cent per litre of petrol, 5 cent per litre of diesel and 1 cent per litre of marked gas oil. On 1 September these rates will increase by a further 7 cent for petrol, 5 cent diesel, 1 cent for marked gas. Rates will then be fully restored on 31 October with a final increase of 8 cent for petrol, 6 cent for diesel, and 3 cent for market gas oil.
 - b. The temporary reductions in VAT on gas and electricity, from 13.5% to 9%, will be extended to 31 October 2023.

Further information can be found on [Government announces new cost-of-living measures for families, businesses and the most vulnerable \(gov.ie\)](#)

- LEO: The *Green for Micro* programme helps prepare small businesses for the low carbon, more resource efficient economy of the future. This is a FREE programme, available to companies with up to ten employees. [Green for Micro - Local Enterprise Office](#)
- **LEO: Energy Efficiency Grant** supports the investment in technologies and equipment identified in a Green for Micro Report, GreenStart Report or a SEAI Energy Audit with 50% of eligible costs up to a maximum grant of €5,000. The aim of the scheme is to reduce the impact of enterprises on the environment thereby increasing the agility and resilience of these businesses. [Energy - Local Enterprise Office](#)
- SEAI: Capital Grants are available from SEAI for energy efficiency and renewable energy – Key existing grants available to retailers are:
 - *The Community Energy Grant* supports energy efficiency community projects *through capital funding, partnerships, and technical support. The grant supports the upgrade of homes, community buildings and businesses right across Ireland to become more energy efficient and reduce costs.* [Grants For Sustainable Community Projects | SEAI](#)
 - *The Support Scheme for Renewable Heat* provides financial support to help businesses move to renewable heating. There are two different financial supports available when your business switches to renewable heat. The financial supports include: Operational support for a biomass and biogas heating systems, or an installation grant for a commercial heat pump. [Support Scheme for Renewable Heat | Business Grants | SEAI](#),
 - *The EXEED Grant Scheme* is designed for organisations who are planning an energy investment project. Grant support of up to €3,000,000 per project is available. [EXEED Grant Scheme | Business Grants | SEAI](#)
- SEAI: The [Non-Domestic Microgen Scheme - SEAI](#) provides up to €2,400 towards the installation of solar PV. Grants are available for systems up to 6kWp (approx. 16 Panels or 25m²) with a potential of savings between €2,000 - €3000 annual electrical costs (depending on installation size and current utility rates).

- SEAI: The *Accelerated Capital Allowance* is a tax incentive ran by Revenue which encourages investment in energy saving technology. Companies that pay corporation tax in Ireland can deduct the full cost of the qualifying energy efficiency equipment from their profits in the year of purchase [Accelerated Capital Allowance](#) | [Business Grants](#) | [SEAI](#)
- SEAI: SEAI's Support Scheme for Energy Audits (SSEA) will offer SMEs a €2,000 voucher towards the cost of a high quality energy audit. In most cases, this will cover the total cost of the audit. Application to the scheme is easy, with automatic approval for eligible businesses. [Energy Audits for SMEs](#) | [Business](#) | [SEAI](#)
- SEAI: The [Energy Contracting Support Scheme](#) | [Business Grants and Supports](#) | [SEAI](#) provides financial assistance to implement energy efficiency and decarbonisation projects. The Scheme aims to support the direct external consultancy and/or specialist advisory costs related to project appraisal and procurement of pay-for-performance energy contracts. Find out more about [Energy Contracting](#).

Non-Financial Supports

- SEAI: *Energy Efficiency Guide for Retailers*. This Guide, which is for Irish Retailers, aims to introduce simple and effective energy-related advice to help retailers use and manage energy more efficiently. seai.ie/publications/Energy-Efficiency-Guide.pdf
- DETE/DECC: *Climate Toolkit 4 Business* allows SMEs to input some simple information and to get an estimate of their carbon footprint and a personalised action plan to reduce it. It will use this information to generate a personalised action plan and recommend those supports that are relevant to help each business reduce their carbon footprint and energy costs. [Climate Toolkit 4 Business](#) | [Zero Carbon Journey Toolkit for Businesses](#)
- Skillnet Ireland: The *Climate Ready* programme offers leadership and skills support for enterprises who want to develop their operational and strategic sustainability. [Climate Ready: Talent for Ireland's Green Economy \(skillnetireland.ie\)](https://skillnetireland.ie)
- Regional Skills: The *DigiEco Programme*, which is 100% Government funded, aims to create a greater awareness of energy and resource efficiencies, improve the digital green skills of employees, increase awareness on environmental practices that can contribute towards a greener workplace and raise awareness of Climate Change. [DigiEco - Digital Skills for a Green Economy - Regional Skills](#)
- SEAI: *Introduction to Energy Management: Creating an Energy Action Plan Training*: The online training is hosted by Ireland's leading energy experts and will take you through the six steps to creating an energy action plan which will help you implement energy management practices in your business. [Energy Efficiency Training for SMEs](#) | [Business](#) | [SEAI](#)

- SEAI: The Energy Academy is a free, online, e-learning platform designed to help businesses increase their energy efficiency and reduce their energy related costs. The Energy Academy allows anyone to learn with short, interactive, animated modules. It's mobile friendly and offers flexible, self-paced learning with access available 24/7. [SEAI Energy Academy | SEAI](#)
- SEAI: *Steps to Energy Efficiency*: The 5 steps to Energy Efficiency were designed for businesses embarking on their energy efficiency journey. Take these steps to begin your energy efficiency journey. [Steps To Energy Efficiency For Your SME | Business | SEAI](#)
- Irish Water: *Water Conservation for Business hub*. Learn how your business can make a difference by conserving water with [Water Conservation for the Retail Industry | Uisce Éireann \(formerly Irish Water\)](#)
- Environmental Protection Agency (EPA): resources available for business such as [greening resources for business](#), [carbon footprint calculators](#), [EPA tool for resource efficiency](#) and [Food Waste Charter](#) (which is due to be updated shortly).
- Solas: Skills to Advance: The [green skills programmes - SOLAS](#) aims to boost awareness of the key environmental sustainability issues that affect employers and employees and to equip them with the skills to make a positive contribution to sustainability in the workplace.

Other Supports

- SEAI: *The Energy Efficiency Obligation Scheme*, places obligations on energy suppliers and distributors to deliver energy savings. [Energy Efficiency Obligation Scheme \(EEOS\) | Business Grants | SEAI](#)
- SEAI: There are a number of financial supports available to help make the move to electric vehicles. The level of incentive for *electric vehicles* varies between fully electric vehicles and plug in hybrid electric vehicles. These incentives will reduce as the cost of electric vehicles and internal combustion engine vehicles become equal. [EV Grants & Supports | Electric Vehicles for Business | SEAI](#)
- SBCI (**Loan**): The [Energy Efficiency Loan Scheme - SBCI](#) supports eligible SMEs to invest in the energy efficiency of their enterprises. Loan amounts from €10,000 to a maximum of €150,000 per borrower, over terms of 1 year up to 10 years. [Energy Efficiency Loan Scheme - SBCI](#)
- SBCI (**Loan**): The [Ukraine Credit Guarantee Scheme](#) will facilitate up to €1.2 billion in lending to eligible businesses. The scheme offers a partial government guarantee (80%) to participating finance providers against losses on qualifying finance agreements to eligible SMEs, small Mid-Caps and primary producers. Loans under the scheme range from €10,000

to €1 million, for terms of up to six years. Financing will be offered through a range of products, including term loans, working capital loans and overdrafts. Loans of up to €250,000 under the scheme are available unsecured (except where this is a requirement of the product feature, as in the case of asset finance, invoice discount facilities, and so on). The initial product supported for the scheme is a term loan.

- **SBCI (Loan):** The [Growth and Sustainability Loan Scheme](#) (GSLs) is a new long-term loan guarantee scheme jointly developed by DETE and the Department of Agriculture Food and the Marine (DAFM) and will be underpinned by resources from the European Investment Bank Group (EIBG) and delivered by the Strategic Banking Corporation of Ireland (SBCI).
- **MentorsWork:** MentorsWork 12-week business-support programme provides targeted supports to help SMEs across Ireland sustain and improve their business. MentorsWork is brought to you by SFA in partnership with Skillnet Ireland, Ibec, SBCI and Microfinance Ireland. [MentorsWork](#)

Disclaimer:

This information sheet is intended to give a general guidance to retailers about current Government Schemes and Resources in relation to Energy Costs. Whilst every effort has been made to ensure the accuracy of the information provided, the Department, its servants or agents assume no responsibility for and give no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. Please check enterprise.gov.ie or Gov.ie or relevant organisation for further updates.