

# EXPORT MARKET DEVELOPMENT GRANTS

## A GUIDE TO APPLYING

The information in this document applies to eligible export marketing expenditure incurred from 1 July 2019 to 30 June 2020 (the 2019-20 grant year), and applications lodged between 1 July 2020 and midnight Australian Eastern Daylight Time (AEDT) on 30 November 2020. (Note: approved EMDG consultants can lodge applications until midnight AEDT on 2 March 2021).

## CONTENTS

Introduction	2
<b>Important Changes For the 2019-20 Grant Year</b>	<b>3</b>
Steps to Applying for EMDG	4
EMDG Eligibility Checklist	5
Detailed Information Application Form Questions	6
Terms and Conditions	6
Business Details	7
About the business – Questions 1 to 18	7
Products and Services – Question 19 - 24	9
Additional business details – Question 25 to 28	12
Personalise Claim	13
Questions 29 to 44	13
Prepare Claim	16
Stakeholders	16
Expense Details	16
Export Earnings Details	17
Upload Supporting Documents	17
Review and submit	18
Grant Estimation	20
What else can Austrade do for you?	21

## INTRODUCTION

The Export Market Development Grants (EMDG) scheme is a key Australian Government financial assistance program for small to medium aspiring and growing export-ready businesses. It encourages businesses to increase international marketing and promotion expenditure. Eligible exporters are reimbursed up to 50 per cent of eligible export promotion expenses above \$5,000, up to a maximum of \$150,000 (subject to available funds), provided total eligible expenses incurred amount to at least \$15,000.

Australian dollars are used throughout this publication.

To find out more about EMDG:

- Watch the [EMDG coaching video](#) series or attend an [EMDG Information Session](#)
- Visit the [Austrade website](#), [email us](#), or call Austrade on 13 28 78
- Consider using an [EMDG Consultant](#)

### To lodge your application

You or an authorised representative must have a current [MyGovID](#) to use the online application form. For more information on MyGovID and using the Relationship Authorisation Manager to set up an authorised representative please visit:

- <https://www.mygovid.gov.au/>
- <https://www.ato.gov.au/General/Online-services/Access-Manager/>

If you are an EMDG consultant, you need to register with Austrade before lodging applications on behalf of your clients. Please see [Information for EMDG consultants](#).

### Important Note

Your application will be processed faster if you:

- **LODGE** before 15 October. Your application will be ahead of the bulk of applications which are received in November.
- **CHECK** your application carefully to make sure that your claims are eligible and accurate
- **CHECK** that your application meets the EMDG requirements
- **INCLUDE** all the required documentation. You will be prompted a number of times in the application form to upload a document/s. Please click on the tick box to acknowledge that you will upload the required documents (documents will be uploaded on the Supporting Documents section of the application form, just before the claim summary and submit section of the application form).

If you have any questions about your application or the eligibility of your expenses please [email Austrade](#) or call us on 13 28 78.

## **IMPORTANT CHANGES FOR THE 2019-20 GRANT YEAR**

### **1. Temporary removal of the export performance requirements for exporters applying for their 3<sup>rd</sup> to 8<sup>th</sup> grant.**

The Government has waived the export performance test for the 2019–20 grant year. This means the grant amount will be determined by eligible expenditure only and will not be affected by the value of exports achieved.

This is in recognition of the impact COVID-19 has had on the ability of businesses to export their products and capacity and effectiveness of marketing and promotional activities.

### **2. Eligibility of promotional expenses impacted by COVID-19**

Austrade will treat marketing and promotional activities (e.g. trade show or marketing visit) cancelled due to COVID-19 as having taken place for the purposes of EMDG eligibility. As long as all other eligibility criteria are met, these expenses will be eligible for EMDG reimbursement in 2019–20 and 2020–21.

If you have been paid for incurred expenses [by a third party such as an event organiser], or are entitled to be paid (such as refunds or insurance), these expenses are not eligible for EMDG.

**Example:** ABC Pty Ltd incurred trade fair expenses of A\$10,000. The trade fair was cancelled in March 2020 due to COVID-19. The trade fair operator reimbursed A\$3,000 to the EMDG applicant in April 2020. Therefore, the applicant is eligible to receive A\$7,000 in promotional expenses. Note that trade fairs are an example only and this treatment is not limited to trade fair expenses.

# STEPS TO APPLYING FOR EMDG

## Step A

You or an authorised representative must have a current [MyGovID](#) to use the online application form and schedules. For more information on MyGovID and using the Relationship Access Manager to set up an authorised representative please visit:

- <https://www.mygovid.gov.au/>
- <https://www.ato.gov.au/General/Online-services/Access-Manager/>

## Step B

Make sure your business is eligible to apply for EMDG:

- Review the eligibility check list on page 5
- Contact Austrade on 13 28 78, if necessary, to clarify your eligibility.

## Step C

Access and complete the online application form at [www.austrade.gov.au/Export/Export-Grants/Apply](http://www.austrade.gov.au/Export/Export-Grants/Apply)

The application form will require you to attach required documentation. The files need to be in .pdf format and there will be a description of the documents you need to submit. The descriptions can also be found in this guide under the corresponding question number.

## Step D

You must complete and **submit** your online application, including the required documents between 1 July 2020 and midnight AEDT on 30 November 2020. If you are using an approved EMDG consultant they can lodge a claim on your behalf until midnight AEDT on 2 March 2021.

**You must click the “submit” button on the “review and submit” page of the online application form to lodge your application. Your application will not be received by Austrade until you click the “submit” button.**

**Austrade cannot accept incomplete or late applications under any circumstances**

## EMDG ELIGIBILITY CHECKLIST

Please review the checklist before completing the online application form. If you are an industry body or joint venture, please contact Austrade to discuss eligibility.

Criteria	
1. Are you an Australian-based businesses with an Australian Business Number?	Yes/No
2. Are you exporting or promoting to overseas buyers one of the following: <ul style="list-style-type: none"> <li>– Goods made in Australia</li> <li>– Goods made outside Australia where Australia could derive a significant net benefit (see page 9 for how to apply for approval)</li> <li>– An Australian tourism service</li> <li>– A service that is not:               <ul style="list-style-type: none"> <li>• legal service related to Australian law,</li> <li>• services related to Australian Assets such as real estate,</li> <li>• immigration services,</li> <li>• films with certain classifications and content</li> </ul> </li> <li>– Intellectual property generated from work done in Australia</li> <li>– A trademark owned, assigned or first used in Australia</li> <li>– Know how from work mainly done in Australia</li> <li>– An event held in Australia</li> </ul>	Yes/No
3. Are you the principal (rather than an agent) of the export activity, an inbound tour operator, an event promoter or promoting goods manufactured in Australia?	Yes/No
4. Have you incurred export marketing or promotional expenses for eligible products of \$15,000 or more in the last financial year (2 years for first time applicants) to residents of countries excluding (New Zealand and North Korea)?	Yes/No
5. Are you able to provide evidence of the purpose and payment of the expenses claimed?	Yes/No
6. Do you have an assessable income of less than \$50 million?	Yes/No

If you answered yes to all of the questions, it is **likely** that you are eligible for EMDG.

Note that your application may still be assessed as ineligible when formally reviewed by Austrade.

If you answered no to question 3 and have a related entity that is the principal to the export activity, please contact Austrade to discuss your eligibility.

## DETAILED INFORMATION APPLICATION FORM QUESTIONS

This section is designed to assist you to complete the grant year application form. If you do not understand any question, or its requirements, please [email Austrade](#) or call us on 13 28 78 for assistance.

The following information is designed to be read in conjunction with the application form.

## TERMS AND CONDITIONS

### Terms and Conditions of Use

Terms and conditions of use need to be read and agreed to prior to continuing with application.

### Confidentiality and Privacy

[Confidentiality and privacy statement](#) needs to be read and agreed to prior to continuing with application. It provides information on how we handle your data and information.

### Additional Information Sharing

Please **untick** this box if you **do not want** Austrade to share your contact details with other government organisations that provide trade facilitation and business assistance services.

Opting-out in this section does not prevent Austrade from sharing specific information allowable in the Austrade Act 1985 or using the information internally for trade facilitation purposes.

### Applicant Declaration Requirements

Before you submit your application you will be required to complete, sign, scan and attach an Applicant Declaration document. The declaration will require you to declare that:

- all information supplied in this application form, its schedules and any accompanying documents is complete and accurate, and is not false or misleading, as at the date it is submitted to Austrade;
- all information in the application and its schedules is capable of substantiation for the amount and purpose of expenses;
- I have made all necessary enquiries to satisfy myself that the expenses I am claiming in the following application meet the eligibility requirements; and
- all documents that may be relevant to this application will be made available (at my expense) to Austrade upon request.

I understand that eligible expenses disclosed to Austrade after lodgement of the application and before determination will be excluded if such expenses exceed 10 per cent of the amount of eligible expenses disclosed in the application, the completed schedules and all other required documents as per this document.

Please read this declaration carefully before signing (you will be requested to upload this document at the "Prepare Claim" section of the application form prior to submitting your application).

## **BUSINESS DETAILS**

### **About the business – Questions 1 to 18**

#### **QUESTION 1: Australian Business Number**

This question is filled in automatically on the online application form for self-preparers when an authorised representative of a business signs in using an [MyGovID](#) and selects the business that they are transacting on behalf of.

For more information on MyGovID and using the Relationship Access Manager to set up an authorised representative please visit:

- <https://www.mygovid.gov.au/>
- <https://www.ato.gov.au/General/Online-services/Access-Manager/>

This section also provides you with the Export Market Development Grant history associated with the ABN.

*If you are an EMDG consultant, you need to register with Austrade before lodging applications on behalf of your clients. Please see [Information for EMDG consultants](#). Once this is done, this field will be blank for you to enter your client's ABN.*

#### **QUESTION 2: Registered business name as per the ABR (Australian Business Register) record**

This question is filled in automatically from the ABR record based on the applicant ABN.

#### **QUESTION 3: Business or trading name (if different to the Registered business name)**

If you have a new trading name or trade using a name that is not listed in the ABR, please provide this information in the space provided on the application form.

#### **QUESTION 4: Did the business have a registered or trading name not listed in the ABR or business name history?**

If you answer yes to this question you will be required to input.

#### **QUESTION 5 The date of the name change in the format of DD/MM/YYYY**

#### **QUESTION 6 Previous business name**

#### **QUESTION 7: Which one of the following Business categories applies to your business:**

This question seeks basic background information about your business and checks it against the types of entities that can apply for an Export Market Development Grant. If you receive an error and believe you may be eligible, please contact us on 132 878

If you pick an entity that does not match your ABR record you will get an error message appear.

If you pick "Trust" at this question see Question 8.

#### **QUESTION 8: Provide the name of the trustee**

This question seeks basic background information about your business. Please note a trust cannot be an applicant. The applicant **must** be the trustee of the trust.

#### **QUESTION 9: ACN**

If the trustee is a company, please provide the Australian Company Number (ACN), otherwise leave blank.

**QUESTION 10: What date did your business operations commence?**

This question seeks basic background information about your business.

**QUESTION 11: is this business Indigenous-owner (50% share or more)?**

This question seeks basic background information about your business.

**QUESTIONS 12, 13 and 14: Please provide your business location and postal address**

These questions seek basic background information about your business. This question uses Google maps to find your location and as such just finds basic business street addresses, if you want to input further information such as building or level number please use the "I cannot find the exact address" and enter the address manually.

**QUESTION 15: In the past 5 years, have you or your [associate/s](#) been or been disqualified from running a corporation, been released from prison or been convicted of any offence ([disqualifying convictions](#))?**

In order to be eligible for an EMDG grant, you or your associate/s\* must not have of any disqualifying convictions both at the time of lodging your EMDG application, and at the time of becoming entitled to and receiving your final grant payment.

A disqualifying conviction is an offence under the *Corporations Act 2001*, the *Crimes Act 1914* or the Criminal Code that relates to fraud and dishonesty or where a person directly or by aiding or abetting another person, causes any Commonwealth or Territory law to be broken.

A disqualifying conviction in respect of a person remains outstanding against the person for the period starting on the day on which the conviction was recorded and ending:

- five years after the individual convicted was released from prison, if the conviction was for a term of imprisonment; or
- in any other case, five years after the day on which the conviction was recorded

Full rules are provided in the [EMDG Act 1997](#) – see especially Sections 16 and 17.

**QUESTION 16 in the past 5 years, have you or your associates been the subject of a formal review or proceeding or civil penalty or investigation by any regulatory agency, tribunal, official inquiry or court in Australia or overseas?**

This allows Austrade to consider the Not Fit and Proper provisions of the EMDG Act which may affect eligibility.

**QUESTION 17: Please provide details of disqualification or formal review or proceeding or civil penalty or investigation.**

Free text field to be completed. Please include the name of the authority undertaking the review or investigation and the details to consider if this would impact Australia's trade reputation.

**QUESTION 18: Are you or your associate or, of the application is on behalf of a trust estate, a trust estate beneficiary or an associate of the beneficiary currently under insolvency administration?**

A grant is not payable if the applicant or associate/s of the applicant is subject to insolvency provisions at the time of the grant determination or at any time until the issuing of any grant notice of determination.

Sections 87B and 87C of the [EMDG Act 1997](#) contain the insolvency administration provisions and Section 107 of the Act defines the term associate and identifies who is subject to the insolvency provisions.

## **Products and Services – Question 19 - 24**

### **QUESTION 19: Select your industry**

Input your industry into the space provided, this will filter out options for you as you type.

### **QUESTION 20: What are you promoting? Select all that apply.**

- Goods
- Services
- IP
- Know How
- Events

### **QUESTION 21: Are the goods made in Australia?**

Goods made in Australia:

Your goods are made in Australia if they are:

- A. Australian primary products, including products mined, harvested, raised or fished within Australia
- B. Made primarily from Australian primary products (whether in Australia or overseas)
- C. Manufactured or assembled in Australia, partially or wholly from imported materials or components, if those materials or components undergo or are included in a process or operation which:
  - (a) results in the manufacture of a new product; or
  - (b) substantially transforms the nature of the materials or components; or
  - (c) represents an important stage of manufacture in an ultimate product produced from the exported product, provided that the process in operation is:
    - i. not designed to circumvent the correct origin of the product; or
    - ii. not simply grading, packing or sorting of imported components.

If your goods are “made in Australia”, under the above criteria, they are eligible and you do not need to provide further information about them in your EMDG application.

Goods not made in Australia

If the goods you are promoting are not made in Australia (that is to say, they do not meet the requirements for being made in Australia as set out above):

- They are only eligible for EMDG purposes if Austrade determines that Australia would derive a significant net benefit from the sale of these goods outside Australia
- You need to prepare a detailed submission providing information under all the following headings and attach it to your application. You will be prompted in the online application.

<b>Request for consideration of eligibility of goods not made in Australia</b>	
<b>1</b>	Name of the applicant and applicant's ABN
<b>2</b>	Description of goods not made in Australia and where they are made
<b>3</b>	Explanation of the production process: Please explain where different parts of the good are made, the origin of the inputs, where the good was designed and where the production process was carried out
<b>4</b>	<p>Australian base of business assets:</p> <p>Where are the business assets based (other than assets used in physical manufacture) which are used in making the goods ready for sale?</p> <p>Are these business assets primarily or substantially based in Australia, and what is their estimated dollar value?</p> <p>Who owns any intellectual property, patents, copyright relating to the goods?</p> <p>List which assets are used and how the assets are used to make the goods ready for sale.</p> <p>Please provide specific details.</p>
<b>5</b>	<p>Australian base of business activities:</p> <p>Where are the activities based (other than physical manufacture) which result in making the goods ready for sale?</p> <p>Are these activities, including research and development, logistics etc., primarily or substantially based in Australia?</p> <p>Please provide specific details including a staffing profile and their role in export sales.</p>
<b>6</b>	<p>Value added:</p> <p>What proportion of the value of the goods is added within Australia (i.e. how much of the final sales price of the goods is attributable to Australian inputs, such as components, research and development and intellectual property)?</p> <p>Please provide specific details and a costing report for each product made overseas.</p>
<b>7</b>	Employment impact: Does or would the sale of the goods generate employment in Australia? Please provide specific details.
<b>8</b>	Other economic benefits: Does or would the sale of the goods generate other economic benefits in Australia? Please provide specific details.
<b>9</b>	Financial Statements: If not provided under points 1 to 8 above, please provide financial statements which demonstrate the economic benefits for Australia.
<b>10</b>	<p>Other points:</p> <p>Please provide any further information or comments that you think Austrade should take into account in determining whether Australia would derive a significant net benefit from the sale of your goods outside Australia.</p> <p>You may also attach any documents that you think would assist. Please note Austrade will base its determination primarily on the information you provide under headings 4 to 8 above.</p>

Please provide a detailed, comprehensive and factual submission to allow us to determine your application. Submissions which lack substance are unlikely to be successful. We advise you to contact Austrade 13 28 78 for advice before proceeding, and / or see the [EMDG Guide to exports](#). The Ministerial Determination on the "[Significant net benefit guidelines](#)" also provides further details.

Austrade will be unable to consider the application unless all of the information and documentation requested above is provided by the closing date for applications.

**QUESTION 22: Has there been any significant change in circumstances to your last s24(b) submission (if you complete one)?**

This question seeks basic background information about your business.

**QUESTION 23: Provide a comprehensive description of the products you intend to sell to foreign residents**

Provide a complete description of the goods you intend to sell or the services or intellectual property you intend to offer to foreign residents.

**QUESTION 24: As the applicant, are you the principal or intended principal in the export business you are promoting? Applicants are required to be the principal or intended principal to receive a grant unless they are Australian Manufacturers, Approved Bodies, Inbound Tour Operators and Event Promoters or they meet the requirements in s37 (1A) of the EMDG act. \***

In most cases, expenses will only be eligible where the applicant is the principal. This means that the applicant:

- Must own the product / services being promoted for export
- Must be the seller or intended seller of these products to foreign residents, rather than being, for example, an agent of the seller
- Should only include transactions for claimed expenses and export earnings (if any) that are in the applicant's accounts, not just in consolidated accounts, or in the accounts of a related entity.

Applicants promoting intellectual property or know-how must promote the supply of intellectual property or know-how to a foreign resident.

**Applicants not required to promote as principal**

There are some circumstances in which it would not be appropriate to expect applicants to be the principal. These circumstances are:

- Manufacturers – Applicants that make their promoted goods in Australia do not have to own these goods or promote their sale to a foreign resident – refer to paragraph 37(1)(b) of the EMDG Act 1997.
- Approved Bodies and Approved Joint Ventures – These entities are approved so that they can receive EMDG support for the promotion of their members' products rather than their own.
- Tourism service suppliers promoting sales to Australian inbound tour operators. By definition these applicants do not sell their services to a foreign resident, but do so via an intermediary.
- Event Promoters – By definition these applicants do not sell their services to a foreign resident but assist the holder of an Australian event to maximise the number of foreign attendees at the event.
- Applicants that qualify under sub-section 37(1)(A) of the EMDG Act 1997 – This allows some applicants to qualify where the applicant is not technically principal but, given the applicant's business structure, could be considered to be so for the purposes of the Act (e.g. wholly owned subsidiaries).

## **Additional business details – Question 25 to 28**

### **QUESTION 25: Contact**

The Contact must be:

- someone that owns or works in the business or entity, such as the Managing Director, CEO, Registered Company Secretary, or
- the applicant, sole trade or partner.

The EMDG Consultant cannot be the contact on the claim.

### **QUESTION 26: What bank account should the grant payment be credited to?**

Please ensure the BSB and account number details are correct.

### **QUESTION 27: What was the total income (e.g. your total turnover including sales) for your business for 2019–20?**

You need to provide the value (in Australian dollars) of your total income received in the 2019–20 financial year. This includes all types of assessable, non assessable and exempt income defined in the *Income Tax Assessment Act 1936*.

If you are not subject to the *Income Tax Assessment Act 1936* please include all amounts which would, except for the exemption, be regarded as income under the Act.

If your assessable income in 2019–20 exceeded \$50 million you are not eligible for a grant, except if you are an approved joint venture or approved body applicant.

### **QUESTION 28: What was the total number of employees of your business as at 30 June 2020? (include all the full-time and part-time employees, contractors and working Directors)**

This question seeks basic background information about your business.

## PERSONALISE CLAIM

Questions 29 to 44

### **QUESTION 29: Have you ever received an EMDG grant?**

If you answer “Yes” see question 30 and 31. If you answer “No” the form will take you to question 32.

**Question 30:** How many grants have you received? (Including grant history inherited under s94 of the *EMDG Act 1997*)

There is a limit of eight grants per recipient, five grants per Joint Venture recipient, and no limit for Approved Body recipients. At this question you need to state how many EMDG grants you have received so far.

You do not need to report the following EMDG grant payments:

- Grants of less than \$3,500 before 1985–86
- Grants received before 1985–86 paid to an Australian educational institution
- Grants received before 1990–91 that related solely to reimbursement of promotion expenses for an eligible tourism service.

If you have never received an EMDG grant from Austrade you are regarded as a first-time applicant.

First-time applicants must meet Grants Entry Requirements in order to be eligible to apply for a grant. To meet Grants Entry Requirements you must:

- Have sufficient financial resources to carry out your intended activities
- Have taken reasonable steps to prepare for export; and
- Not be carrying out unlawful or impracticable export activities.

**In order to help us assess your business for Grants Entry purposes, attach your financial statements (profit and loss and balance sheet) for the grant year.**

### **QUESTION 31: Provide your EMDG Client number if you know it?**

Provide your EMDG Client number if you know it.

### **QUESTION 32: For first-time claimants only – Are you claiming 2 years of expenses**

If you are a first-time applicant, answer yes if you are claiming two years' expenses. You can claim two years' expenses to satisfy the \$15,000 expenditure threshold (for example 2018–19 and 2019–20) and to maximise the value of your first year grant.

**QUESTION 33: You have answered “Yes” to being a principal or intended principal in the export business you are promoting.**

Please provide one of the documents listed below:

- International sales invoice or contract in relation to the 2019-20 grant year
- International sales invoice or contract post the 2019-20 grant year
- Domestic sales invoice in relation to 2019-20 grant year
- Bank statement showing payment
- Export sales Contract
- Other – e.g., Evidence of IP registration or AusIndustry grant.

**QUESTION 34: Did you make a loss for 2019-20 (only first-time applicants)?**

**QUESTION 35: Enter amount of loss.**

**QUESTION 36: Have you been paid, or are you entitled to be paid, by a third party, for any EMDG eligible expenses in this claim (e.g. by another business or government program)?**

If the full amount has been reimbursed or paid by a third party, do not include the expense in the schedule. If there has been a partial reimbursement, please include the full amount in the schedule as well as the % claimed. (e.g. \$1,000 airfare of which \$500 has been reimbursed by a third party. The schedule should have the expense amount as \$1,000 and percentage claimed as 50% with a note "50% paid by third party").

**QUESTION 37: Were you a part of a [group of related companies](#) at 30 June 2020?**

**NOTE: Include all holding companies and all subsidiaries, as well as any overseas registered companies, in a corporate group.**

Question 37 only applies if you are applying as a company and you are part of a related company group. A related company group means a group of related companies within the meaning of Section 50 of the *Corporations Act 2001*. This includes all holding companies and all subsidiaries in a corporate group. A subsidiary means a subsidiary within the meaning of Section 46 of the *Corporations Act 2001*.

If you are a part of a related company group you need to provide details to Austrade on a Related Companies schedule (refer to Schedule 11). If other members of your group also apply for an EMDG grant for 2019–20 the total of all grants payable to members of that related group is limited to \$250,000 for the grant year.

In cases where the total grant entitlements for the group as a whole exceed \$250,000, payment to each member is apportioned appropriately. However eligibility for grants is assessed on an individual basis.

**QUESTION 38: Are you carrying on a business, or have bought a business or part of a business, or acquired significant assets from any other person / business that have or may have received an EMDG grant?**

This question seeks basic background information about your business.

**QUESTION 39: Name of Previous Business.**

This question is asking if you have had a change in your business activity including (but not limited to):

- Change of name
- Transfer of the business activity to a new owner
- Reactivation of a defunct company
- Transfer of a business activity to a licensee
- Transfer of licensing of goods / services
- Incorporation of a company to carry on a business activity previously operated by another business
- Merger
- The same operations and / or management have previously applied for a grant.

If your business activity has been subject to any of these changes, answer "Yes" to this question and provide the date of the change and the previous business name. Austrade may transfer any EMDG grant history of the old business to the new business.

**QUESTION 40: Have the Directors or Partners that were recorded office holders during 2019–20 ever been involved with any other business that has previously applied for an EMDG Grant?**

This question seeks basic background information about your business.

**QUESTION 41: Name of Previous Business.**

This question seeks basic background information about your business.

**QUESTION 42: Consultant details**

Enter the details of your consultant if a consultant prepared the claim for you

**QUESTION 43: Please select expense category you are claiming**

- Overseas representatives
- Marketing consultants
- Marketing visits
- Free samples
- Trade fairs and promotions
- Promotional literatures and advertising
- Overseas buyers
- Patents or trademarks of eligible Intellectual Property
- Registration and/or insurance of eligible Intellectual Property

**QUESTION 44: Please select export earnings category relative to your business. This section is mandatory for all applicants.**

- No Export Earnings
- Goods
- Services, intellectual property and know how
- Tourism services
- Events promoters
- Related entities

## PREPARE CLAIM

### **Stakeholders**

#### **Enter the names of company Directors or Partners**

Provide a list of all company directors or partners in the partnership during the grant year.

Enter Grants or reimbursement/s received from government or third parties

Enter Related Companies if you have answered yes to Question 37.

### **Expense Details**

#### **Complete a schedule for each expense category you are claiming**

You are required to input the export promotion expenses for which you are claiming reimbursement. If you have not previously received an EMDG grant you may claim expenses for both the current grant year and previous year.

Total expenses must be at least \$15,000.

Note: Expenses and Export Earnings relating to the Democratic People's Republic of Korea (North Korea) and New Zealand market are not eligible.

You will be required to complete schedules for the following eligible export expenditure:

- Overseas representation
- Marketing consultants
- Marketing visits
- Free samples
- Trade fairs and promotions
- Promotional literature and advertising
- Overseas buyers
- Patents or trademarks of eligible Intellectual Property (IP)
- Registration and / or Insurance of eligible Intellectual Property (IP)

Complete a Schedule for each expense category you are claiming. Do NOT claim Australian taxes such as GST.

Do NOT include any expenses for which you have been paid, or entitled to be paid, by a third party e.g., by another business or government program.

Each schedule has a guide that you can access from the application form.

## Export Earnings Details

**Note:** Complete a schedule for each export earnings category relevant to your business. This is mandatory for all applicants if they have export earnings.

Your Export Earnings relate only to those earnings received during the grant year. Export Earnings are what you receive from the sale or disposal of your export product.

You will be required to complete schedule for the following eligible export earnings:

- Export earnings – goods
- Export earnings – services / intellectual property / know-how
- Export earnings – tourism services
- Export earnings – event promoters
- Export earnings – related entities.

- Example for Expenses and Earning Schedule/s:  
You export Australian-made goods to four export markets: India, Norway, Brazil and Japan. In addition, you have promoted to Sri Lanka but have not received any export earnings from this market. You want to claim reimbursement for \$150,000 of export promotion expenses you have incurred (calculated by completing your expense schedules). Your calculated export earnings for 2019–20 are A\$400,000 (calculated by completing your Export Earnings Schedules 10A to 10E).

Each schedule has a guide that you can access from the application form.

## Upload Supporting Documents

Depending on your answers to the questions in the application form you will be required to upload some supporting information and documentation in the portable document format (.pdf format only).

### What is the name of the person who signed the Applicant Declaration?

#### Requests for further information

Applicants may be asked to provide specific additional information so that their grant application can be processed. If the applicant is a body corporate which is part of a related company group, Austrade may seek information from anybody corporate in the group.

Austrade may also request the applicant's written consent to conduct criminal record checks in order to confirm that provisions of the EMDG Act 1997 concerning disqualifying convictions are complied with. These requests by Austrade will be made in writing and will specify the information required. Austrade may refuse to consider an application when requested information is not provided.

You should inform third parties, such as employees and service providers, either in writing or verbally, that Austrade may collect and record their personal information relating to an EMDG application. This personal information may be used to verify payments you make to those third parties, as required under the EMDG Act 1997.

#### Reportable Eligibility for QIP Consultants only

Only Quality Incentive Program (QIP) Consultants are able to complete this document if there is an eligibility point they may wish to explain or expand upon.

## **REVIEW AND SUBMIT**

### **PLEASE NOTE: Removal of the export performance requirements for the 2019-20 grant year:**

The Government has waived the export performance test for those applying for a grant for the 2019–20 grant year, from July 1 2020. Any business which has incurred eligible EMDG expenses for promotional activities in 2019–20 will be able to seek reimbursement for 50% of these expenses without the Export Performance Test applying.

#### **QUESTION 45: EMDG Export Performance Measure**

You do not need to answer this question for applications lodged for the 2019-20 grant year (2020-21 financial year)

#### **Summary of earnings and expenses**

Please provide an estimate of the expenses and exports by country

Details of up to 6 countries can be provided.

- Only include countries that have 10% or more of exports or expenses in this application. All other amounts should be included in "Rest of the world"
- The "Rest of the world" field is automatically calculated so that the total amount equals the amount claimed in the application form schedules
- There are 2 options to complete this section. The estimates can be provided by A\$ or %

Note: Expenses and export earnings related to the Democratic Peoples's Republic of Korea (North Korea) or New Zealand or Iran (up to and including 17 January 2016) are not eligible.

#### **Question 46 Have you excluded all the following Ineligible Expenses and Export Earnings**

- Expenses arising from production, product development, distribution or certification, after sales service or seeking investment
- Expenses that were incurred by a related business entity
- Expenses incurred by you when you were not a resident of Australia
- Expenses that are a commission or discount
- Expenses that pre-pay for goods or services that will be received after 30 June 2020
- Expenses incurred in payment of an Australian tax, levy or charge (except Australian Departure tax)
- Expenses that relate to an illegal or unlawful activity
- Expenses that relate to any form of pornographic material with a classification equivalent to X-rating for films
- Cash payments exceeding A\$10,000 per application
- Expenses that were not paid by you in the grant year (date of payment is taken to be the date your bank, financial institution or credit card is debited)
- You MUST exclude expenses and export earnings from the Democratic People's Republic of Korea (North Korea) and New Zealand.

**Question 47: I acknowledge that information listed below from application may be used in other parts of Austrade to support its trade promotion activities.**

The use of this information will be protected with safeguards in line with the Australian Privacy Principles (APPs) in the Privacy Act 1988 (Privacy Act).

List of information to be shared:

- your contact details (including your name, position, contact phone number and email)
- details of the product or service that you are promoting overseas
- the value of the marketing expenses you are claiming and the countries they relate to
- the value of your export earnings and the countries they relate to
- your income (of the applicant)
- the number of people employed by you, the applicant

**QUESTION 48: Giving false or misleading information is a serious offence**

I understand that “Giving false or misleading information is a serious offence. It is a criminal offence to attempt or obtain or increase the amount of a grant through deceit, false or misleading representation or other unlawful means”.

**Payment of your Grant**

Please contact Austrade on 13 28 78 if you need assistance with this question.

Austrade provides grant payments by electronic funds transfer (EFT) only. An EFT payment advice will be issued confirming payment.

## GRANT ESTIMATION

Based on information you have entered the Estimated grant entitlement will be shown here.

### Calculating your grant

You must have at least \$15,000 in expenses to lodge an application.

Once assessment of your application has been completed, your provisional grant entitlement will be calculated. If you have not received two or more grants, you will get up to 50 per cent of your eligible export promotion expenditure over \$5,000.

Your grant will be calculated as 50 per cent of (total eligible expenses less \$5,000).

### Split-Payment System

Grants are paid under a split-payment system. If your provisional entitlement is calculated to be less than or equal to the amount determined as an initial payment ceiling, you will be paid your full entitlement in a single payment.

The initial payment ceiling for the 2019–20 grant year is \$100,000.

If your provisional entitlement is calculated to be more than the initial payment ceiling, you will be paid in two instalments:

- An initial payment equal to the initial payment ceiling, and
- A second-tranche payment at the end of the financial year

The value of the second-tranche payment will depend on the amount of EMDG funds remaining in the EMDG budget once all recipients' initial payments have been made.

You should not plan or make financial commitments which assume you will receive any particular level of second tranche payment for which you provisionally qualify. Austrade accepts no liability for any loss arising from the actions of an applicant who assumes any particular level of payment under the EMDG scheme.

See the [Austrade website](#) for full details of grant calculations.

### Please note:

- Grants are regarded as assessable income for taxation purposes
- The rules of the scheme are provided under the EMDG Act 1997 accessible from the Austrade website
- It is an offence to obtain a grant or an increased amount of grant through deceit, false representation or other unlawful means. Austrade has an active fraud prevention program. To report a suspected fraud against the EMDG scheme contact the [EMDG Fraud Hotline](#) or call 1800 006 352.
- Expenses and Export Earnings relating to the Democratic People's Republic of Korea (North Korea) or New Zealand markets are not eligible.
- You will not be paid a grant if, at the time of being entitled to receive one, any of the following apply:
  - You do not have an ABN
  - You are under insolvency administration
  - You have a disqualifying conviction outstanding
  - You or an associate/s is determined by Austrade not to be a fit and proper person to receive a grant; in accordance with the Ministerial Guidelines. These guidelines are available on the [Austrade website](#).
  - It appears that the expenses claimed are not properly submitted, or may not be reasonable, commercial or bona fide.

## WHAT ELSE CAN AUSTRADE DO FOR YOU?

The Australian Trade and Investment Commission (Austrade) is the Australian Government's trade and investment development agency.

Through a network of offices in over 50 countries, Austrade assists Australian companies to succeed in international business, attracts productive foreign direct investment into Australia and promotes Australia's education sector internationally.

We provide information and advice to help Australian companies reduce the time, cost and risk of exporting. For Australian exporters ready to expand their business in growth and emerging markets, we offer a range of tailored trade services including:

- Information and advice on doing business in international markets
- Help with international market selection
- Identification of relevant international contacts
- Assistance with market entry and expansion
- Identification and follow-up of specific international business opportunities.

Austrade also provides online information on [export financing](#) and other government financial assistance programs.

### Contact Austrade:

Telephone: 13 28 78

Email enquiries: [EMDG.help@austrade.gov.au](mailto:EMDG.help@austrade.gov.au).

### Feedback

Provide us with your feedback on EMDG via our online [client feedback form](#).

# GUIDE TO SCHEDULE 1A

## EXPORT EXPENSES – OVERSEAS REPRESENTATION

UPDATED JUNE 2020

### GUIDE TO WHAT YOU CAN CLAIM

Overseas representation is when you engage a person in an overseas country on a long-term basis to promote your product. Austrade generally considers long term arrangements to be 12 months or more. You may claim all reasonable expense incurred to have your overseas representative act on your behalf to promote your product, such as:

- market research and marketing activities undertaken by the representative
- maintaining an office and motor vehicle for the representative (apportioned appropriately)
- the salary of the representative (apportioned appropriately)
- Advertising or trade fairs organised by the representative.

Overseas representatives who are relocated from Australia must be engaged (residing) overseas for at least 12 months.

**Expenses under the overseas representation category are capped at A\$200,000 per application.**

However, to ensure you receive maximum benefit from this category, you should list all the eligible expenses.

You cannot claim the cost of:

- capital items
- success fees or commissions charged by the representative
- activities that are not promotional, such as after-sales service, post contractual training, sourcing of products
- activities to promote your products that are not eligible products under EMDG
- any activity done on your behalf which is import-related
- Non-promotional activities your representative carries out for you, such as performing paid services, supplying after-sales service, post contractual training, sourcing of products, arranging clearance, warehousing or collection of goods or importing.

**Note: Austrade conducts detailed checks of overseas representative claims and may visit your representative as part of these checks.**

### GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

Please complete a separate schedule for each representative. Make sure your overseas representative's details are completed on the schedule.

Note:

- Please make sure that the address you provide for your representative is their actual address (primary place of business) rather than a 'registered' or 'serviced' office.
- If there is a change in your representatives contact details after you have lodged your application please contact Austrade and notify us of the change.

## **Describe your representative's activities**

Provide a description of activity undertaken by your overseas representative for whom you have incurred the expense, such as:

- salary of representative
- airfare for marketing visit to another country
- Newspaper advertising organised by representative.

## **Expense Item**

List the expense items, such as rent, salary, or airfares.

## **Payment Date**

The date of payment for expenses must be during the grant year (or for first-time applicants, the grant year and the previous year).

- Date of payment: give the date on which the expenses were acquitted. For payment by cheque, payment order or credit card, give the date your bank or financial institution or credit card was debited

## **Country**

State the country/countries that the Overseas Representatives has undertaken marketing and promotional activities on your behalf for eligible products.

If entering multiple countries for a row in the template, you need to type the Country name separated by a semi-colon (;) and space.

## **Supporting Evidence**

Detail the evidence you have to substantiate the expense claimed, such as invoice, agreement, report of work carried out. Translations are required for foreign language documents.

## **Payment Method**

Payment method: state how the expense was acquitted by the applicant e.g. cheque, bank transfer etc.

Please note: the descriptions below are the only ones you can use on the online application form:

- BPay
- Cash
- Cheque
- Contra
- Credit card
- Debit Card
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- Offset
- PayPal
- T/T (telegraphic transfer)

## **Total Amount (Whole Australian dollars) Total Retainer/Expenses**

State the amount claimed in whole Australian dollars in either the Total Retainer or Total Expenses columns. In the '% claimed' columns, state as a percentage the proportion of your overseas representative's time that was spent on activities relating to the promotion of the eligible products you are seeking to export. This will automatically be used to calculate the claimed retainer and claimed expenses. You must be able to demonstrate the basis of the apportionment.

# GUIDE TO SCHEDULE 1B

## EXPORT EXPENSES – MARKETING CONSULTANTS

UPDATED JUNE 2020

### GUIDE TO WHAT YOU CAN CLAIM

A marketing consultant is a person independent of you and at arm's length to your business, who is engaged to carry out specific export market research or export promotion activities for you. You may claim all reasonable expenses incurred to employ a consultant to undertake a project for you, such as the cost of:

- the consultant's fees
- advertising or publicity done by the consultant on your behalf
- export planning work where the plan includes marketing and marketing research strategies
- research and analysis of an export market
- fares, accommodation, meals and entertainment costs incurred by the consultant to promote your product or to solicit export for you.

Expenses under the marketing consultant's category are capped at A\$50,000 per application.

However, to ensure you receive maximum benefit from this category, you should list all the eligible expenses.

You cannot claim the cost of:

- success fees or sales commission paid to the consultant
- capital items used by the consultant to do the project for you
- export finance advice or assistance to prepare your EMDG application
- services to enable you to meet overseas quality accreditation standards
- product development or testing
- after-sales service
- 'off-the-shelf' material where the applicant is not paying for work to be undertaken by the consultant.

### GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

Complete a schedule for each marketing consultant. Make sure all contact details on the schedule are completed.

- Please make sure that the address you provide for your representative is their actual address (primary place of business) rather than a 'registered' or serviced' office.
- If there is a change in your representatives contact details after you have submitted your application please contact Austrade and notify us of the change.

#### Period of Consultancy

State the dates the consultant was employed by you (for example: 1 March 2018 to 1 November 2019).

## Relationship to Applicant

State the consultant's relationship to you (i.e. whether independent or not).

Note: The following relationships are not considered to be 'independent' to the applicant – director to the applicant, shareholder of applicant, employee or de-facto employee of applicant, associated company, beneficiary or trustee of a trust estate, relatives of the applicant, shareholders and directors.

In determining whether or not a claimed consultant is independent of you, Austrade will apply specific [Ministerial guidelines](#).

## Describe your consultant's activities

Describe the activity undertaken by the consultant, such as:

- introduction to potential buyers
- report on the countries market

## Expense Item

List the expense items (for example: airfare, retainer).

## Payment Date

The date of payment for expenses must be during the grant year (or for first-time applicants, the grant year and the previous year).

- Date of payment: give the date on which the expenses were acquitted. For payment by cheque, payment order or credit card, give the date your bank or financial institution or credit card was debited

## Country

State the country/countries that the Marketing consultant has undertaken marketing and promotional activities on your behalf for eligible products.

If entering multiple countries for a row in the template, you need to type the Country name separated by a semi-colon (;) and space.

## Supporting Evidence

Detail the evidence you have to substantiate the expense claimed, such as invoices, agreement, or reports.

Austrade will also need you to demonstrate:

- the existence of an agreement between you and the consultant, e.g. a copy of a commercially acceptable contract of appointment
- evidence that the consultant has carried out the activities e.g. written reports.

## Payment Method

Payment method: state how the expense was acquitted by the applicant e.g. cheque, bank transfer etc.

Please note: the descriptions below are the only ones you can use on the online application form:

- BPay
- Cash
- Cheque
- Contra
- Credit card
- Debit Card
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- Offset
- PayPal
- T/T (telegraphic transfer)

## Total Amount (Whole Australian dollars) Total Retainer/Expenses

State the amount claimed in whole Australian dollars in the Total Fees or Total Expenses columns. In the '% claimed' columns, state as a percentage the proportion of your consultant's time that was spent on activities relating to the promotion of the eligible products you are seeking to export. This will automatically be used to calculate the claimed retainer and claimed expenses. You must be able to demonstrate the basis of the apportionment.

# GUIDE TO SCHEDULE 2

## EXPORT EXPENSES – MARKETING VISITS

UPDATED JUNE 2020

### GUIDE TO WHAT YOU CAN CLAIM

A marketing visit is a trip you take to seek out potential export markets or to promote your product to increase export sales.

Where a marketing visit is undertaken by your or your agent (such as employees, partners and associates) you may claim:

1. The cost of air travel during the marketing visit, including:
  - a. airfares (only 65% of the cost of first-class airfares is allowed) to outside of Australia
  - b. other air ticket costs (other services provided to a passenger by the airline, such as baggage costs, airline food and drinks, seat allocations, line jumping or upgrades, the use of inflight entertainment green credits and ticket cancellation or baggage insurance); and
  - c. Departure tax (noting this is usually charged in the air ticket).

The travel must have been paid for and undertaken during the grant year (or for first-time applicants, the grant year and the previous year).

Domestic airfares within Australia are eligible when attending a trade event in Australia where overseas buyers are present, or for domestic connecting flights within Australia as part of an international marketing visit.

2. A\$350 per day 'overseas visit allowance' for each day (including Saturdays, Sundays and public holidays) for which you spent the majority of the day marketing or promoting your product. The allowance is designed to assist with the cost of accommodation, entertainment, meals and ground transport costs. However:
  - a. The allowance is only claimable for marketing visits that **begin in Australia for travel outside of Australia**, taken during the grant year (or for first-time applicants, the grant year and the previous year).
  - b. A maximum of 21 days per trip is claimable. Only those days spent on eligible promotional activities can be claimed.

- c. **Austrade regards a trip to be from the time of original departure from Australia until you return, inclusive. Additional destinations visited while outside of Australia are not regarded as separate trips.**

#### You cannot claim the cost of:

- trips that are for promotion of exports to the Democratic People's Republic of Korea (North Korea) or New Zealand
- any part of the trip that was not to promote your product e.g. sightseeing, attending foreign language training or conference
- Travel costs of a relative who travels with you or meets you during the marketing visit (unless that relative has been employed by your business on a full-time basis for at least one year prior to the visit being taken).
- Expenses related to the creation of promotional literature and advertising should be claimed in schedule 6. E.g. photo shoot for brochures or website

## GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

Information you need to provide includes the following:

### Trip Number

Please list each trip separately. For example:

- Trip 1
- Trip 2

**When you have more than one person travelling at the same time, each will require a separate trip number and the details of their individual flights, eligible days and percentage claimed must be provided.**

### Purpose of Trip

State the reason for each trip. For example:

- Attend trade fair and meet potential clients.

### Destination/s

State the country/countries you have visited.

If entering multiple countries for a row in the template, you need to type the Country name separated by a semi-colon (;) and space.

### Name & Position of each traveller

Give the name of each traveller plus their position in the business (for example: John Smith, Marketing Officer). This will allow for the correct calculation of the overseas visit allowance (you will need to enter the name and position of each traveller as a separate trip to claim the overseas visit allowance for each traveller).

### Travel Departure/Return date

Give the date of departure and return for each trip.

For trips within Australia, please change the “eligible working days” field to 0.

### Payment date

The date of payment for expenses must be during the grant year (or for first-time applicants, the grant year and the previous year).

- Date of payment: give the date on which the expenses were acquitted. For payment by cheque, payment order or credit card, give the date your bank or financial institution or credit card was debited

### Describe the expense

Choose an expense from the drop-down list for expenses claimed for each trip, such as:

- airfares
- air ticket costs - other
- OVA only.

### Number of eligible working days claimed

In the MS Excel Template for schedule 2:

- Once you have input the travel departure date and the travel return date this field will automatically input the days claimed (you can change the days to a lesser amount of days, but not a greater amount of days).
- State the number of working days on your trip for which you want to claim the overseas visit allowance.
- The maximum number of days you can claim is 21.

### Supporting evidence

Detail the evidence you have to substantiate the expense claimed, such as airline tickets, trip report, or client meeting itinerary.

## Payment method

Payment method: state how the expense was acquitted by the applicant (for example: cheque, bank transfer).

Please note: the descriptions below are the only ones you can use on the online application form:

- BPay
- Cash
- Cheque
- Contra
- Credit card
- Debit Card
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- Offset
- PayPal
- T/T (telegraphic transfer)

## Travel expense (whole Australian dollars)

State the amount to be claimed for each expense. Where the expense is not 100% (see below) related to promotional or eligible activities, the ineligible proportion must be deducted. You must be able to demonstrate the basis of the apportionment.

## Percentage Claimed

Where a marketing visit is partly for purposes other than export promotion, such as holidays or sales-related activities, you can only claim the portion of costs that relate to the part of the trip where you undertook eligible export promotional activities.

Marketing visits in Australia may also need to be apportioned to exclude promotion to Australian residents (for example: a trade show in Australia that has domestic and international attendees).

## Travel amount claimed

This field will automatically update on the template and online schedule when you complete the Total Expense and the % claimed columns.

## Overseas visit Allowance Claimed (\$)

The total value of the Overseas Visit Allowance claimed is automatically calculated in the application form and template based on the **“eligible working days claimed”**

Note that in the template, this field is hidden. You can view the amount in the application form once it has been uploaded.

# GUIDE TO SCHEDULE 4

## EXPORT EXPENSES – FREE SAMPLES

UPDATED JUNE 2020

### GUIDE TO WHAT YOU CAN CLAIM

A free sample is an exact specimen of your product that is given away to someone without receipt of any commission, money or reimbursement.

**Expenses under the free sample category are capped at A\$15,000 per application.**

However, to ensure you receive maximum benefit from this category, you should list all the eligible expenses.

What you can claim depends on the type of sample you give away.

#### Free samples (other than tourism)

You may claim all reasonable expenses incurred to provide a free sample outside Australia to a non-Australian resident, including:

- directly attributable costs of manufacturing or production, such as an appropriate portion of factory overheads and in-house labour
- Delivery costs to the recipient, such as postage and freight.

#### Free tourism samples

If you are an inbound Tour Operator who buys tourism amenities from other Australian tourism providers, you may claim the cost you paid for the amenity.

Where you provide a free sample of your own tourist amenity you may claim either:

- i. For restaurant (food and beverage samples) – 50 per cent of the retail rate; for other samples – 20 per cent of the retail rate.

OR

- ii. Directly attributable costs providing the sample:
  - a. Cost of labour
  - b. Cost of utilities (apportioned appropriately).

For any free sample, you **cannot** claim the cost of:

- administration of selling overheads
- profit margins
- demonstration equipment
- prototypes, product modification or development
- samples given away for a discount or price adjustment

- Samples that are not actual samples of the promoted product.

You may be asked for evidence of how you calculated the cost of your free sample.

### GUIDE TO WHAT YOU NEED TO PROVIDE ON THE SCHEDULE

#### Describe samples provided

Give details of what you gave away, such as:

- product samples – given away at international trade show
- Accommodation sample – give to travel agency who sells honeymoon tours to Australia.

#### Date despatched or provided

Expenses are only claimable for samples given away during the grant year (or for first-time applicants, the grant year and the previous year).

## **Method of Despatch**

State how the samples were provided or sent overseas.

## **Receiver's name**

State the name of who received the samples.

## **Country**

State the country/countries that the free samples relate to.

If entering multiple countries for a row in the template, you need to type the Country name separated by a semi-colon (;) and space.

## **Supporting evidence**

Detail the evidence you have to substantiate the expense claimed:

- Factory cost – costing records
- Freight cost – freight documents
- Other costs – invoices
- Evidence to show that stock claimed as free samples has been provided for eligible purposes
- Evidence that no consideration has been received or is receivable in respect of any part of the stock (for example: no-charge invoices).

## **Cost of the samples (whole Australian dollars)**

State the cost of providing the sample that you want to claim.

## **Freight Costs (whole Australian dollars only)**

State the freight cost you want to claim (if any), such as freight, postage and excess baggage.

## **Total amount claimed**

This field will automatically update on the template and online schedule when you complete the Cost of samples and the freight costs columns.

# GUIDE TO SCHEDULE 5

## EXPORT EXPENSES – TRADE FAIRS AND PROMOTIONAL EVENTS

UPDATED MARCH 2020

### GUIDE TO WHAT YOU CAN CLAIM

A trade fair is an organised event where many businesses come together to exhibit and promote their products to potential clients.

A promotional event is an organised event or activity designed to promote the applicant's product or present relevant product / industry information. Example of promotional events include a private exhibition, in-store promotion, seminar or international forum.

You may claim all reasonable expenses incurred to participate in a trade fair for export promotional purposes, such as the cost of:

- entry fees to the trade fair
- stand / booth rental charges
- freighting your materials to/from the trade fair
- producing a demonstration of display equipment (provided the equipment is used at the particular trade fair / promotional event)
- seminar / conference registration fees

- Setting up a private exhibition or in-store promotion.

You cannot claim the cost of:

- capital goods for the trade fair
- in-house labour costs
- user manuals
- the GST component of incurred expenses
- Gifts which do not have your advertising logo on them.

### GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

#### Describe the promotional activity undertaken

Describe the promotional activity to be claimed. For example:

- Trade fair – booth rental
- Trade fair – freight of display boards to and from.

#### Country

State the country where the trade fair or promotional event has taken place. If the event was in Australia, please list the countries that the attendees are from and apportion the claimed amount.

If entering multiple countries for a row in the template, you need to type the Country name separated by a semi-colon (;) and space.

#### Name of Supplier

Give the name of the organisers of the trade fair or promotional event.

#### Supporting evidence

Detail the evidence you have to support the expense claimed, such as copies of seminar registration papers, invoices, trade fair agreement, and record of payment.

## Payment date

The date of payment for expenses must be during the grant year (or for first-time applicants, the grant year and the previous year).

- Date of payment: give the date on which the expenses were acquitted. For payment by cheque, payment order or credit card, give the date your bank or financial institution or credit card was debited

## Payment method

Payment method: state how the expense was acquitted by the applicant (for example: cheque or bank transfer).

Please note: the descriptions below are the only ones you can use on the online application form:

- BPay
- Cash
- Cheque
- Contra
- Credit card
- Debit Card
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- Offset
- PayPal
- T/T (telegraphic transfer)

## Total amount (whole Australian dollars)

State the amount to be claimed for each expense. Do not include any travel-related expenses as these should be included in Schedule 2 Marketing Visits, even if the travel was related to the trade fair or promotional event you participated in.

## Percentage Claimed

When a promotional event is aimed at both the export market (including Australian based export activities such as the inbound tourism industry) and at the Australian market, you can only claim the portion of costs that relate to the export market.

You must be able to demonstrate the basis of apportionment.

## Claimed amount

This field will automatically update on the template and online schedule when you complete the Total Amount and the % claimed columns.

# GUIDE TO SCHEDULE 6

## EXPORT EXPENSES – PROMOTIONAL LITERATURE AND ADVERTISING

UPDATED JUNE 2020

### GUIDE TO WHAT YOU CAN CLAIM

Promotional literature or other advertising material includes:

- brochures, flyers, catalogues, price listings
- television advertising, promotional videos, billboard advertising, store posters, magazine advertising
- Internet promotion
- the bought-in costs of producing material given away to advertise the applicant's capabilities
- small-value gifts which contain the applicant's logo
- Sponsorship of a product or event where the applicant receives the right to display its logo or other advertising signage.

You may claim all reasonable expenses incurred to produce and provide the advertising or promotional material, such as:

- printing, layout and design costs
- translation fees
- Placement charges.

You cannot claim the cost of:

- payments to persons closely related or in-house labour costs
- capital items
- gifts which do not include the applicant's advertising logo
- manuals provided with sold products such as user or maintenance manuals
- expenses of prizes and trophies
- certain literature and advertising expenses billed to and paid by the overseas representative
- Product labelling and packaging costs
- Expenses related to the development of the e-commerce component of your website.

### GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

#### **Describe the type of promotional literature / advertising undertaken**

Describe the type of promotional literature produced or advertising undertaken (for example: new product brochure for Japanese market, television advertisement in China).

#### **Country**

State the country/countries that the promotional literature and advertising relates to.

If entering multiple countries for a row in the template, you need to type the Country name separated by a semi-colon (;) and space.

## **Name of Supplier**

Give the name of the organisation that supplied or printed the promotional material or service.

## **Supporting evidence**

Detail the evidence you have to support the expense claimed, such as copies of advertisements and brochures, invoices, web hit reports or record of payment.

## **Payment date**

The date of payment for expenses must be during the grant year (or for first-time applicants, the grant year and the previous year).

- Date of payment: give the date on which the expenses were acquitted. For payment by cheque, payment order or credit card, give the date your bank or financial institution or credit card was debited.

## **Payment method**

Payment method: state how the expense was acquitted by the applicant (for example: cheque, bank transfer).

Please note: the descriptions below are the only ones you can use on the online application form:

- BPay
- Cash
- Cheque
- Contra
- Credit card
- Debit Card
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- Offset
- PayPal
- T/T (telegraphic transfer)

## **Total Amount (whole Australian dollars)**

State the amount to be claimed for each expense.

## **Percentage Claimed**

When a promotional material is aimed at both the export market (including Australian-based export activities such as the in-bound tourism industry) and at the Australian market, you can only claim the portion of costs that relate to the export market.

You must be able to demonstrate the basis of apportionment.

## **Claimed amount**

This field will automatically update on the template and online schedule when you complete the Total Amount and the % claimed columns.

# GUIDE TO SCHEDULE 7

## EXPORT EXPENSES – OVERSEAS BUYERS

UPDATED JUNE 2020

### GUIDE TO WHAT YOU CAN CLAIM

An overseas buyer or potential overseas buyer is a person or an agent of a person who has the influence to purchase or potentially purchase your products; and who travels to Australia in order to view, evaluate or have demonstrated to them your products. The overseas buyer must not be a resident of Australia.

The visit by the overseas buyer / potential buyer must be pre-contractual, for an eligible purpose (such as for export market development) and in relation to eligible products. The overseas buyer can be an existing or potential overseas buyer. Expenses relating to visits undertaken by overseas journalists to publicise exporters' products do not qualify under this category.

You may claim all reasonable expenses incurred to bring an overseas buyer to Australia including the cost of:

- airfares (only 65 per cent of the cost of first-class fares is allowed)

- all other transport expenses in respect of any travel reasonable undertaken by the buyer to view your products
- All reasonable expenses for accommodation and meals for the buyer.

**This category is capped at A\$45,000 per application.**

**Expenses exceeding a total of A\$7,500 in respect of bringing any one buyer to Australia on any one occasion are not allowable.**

You cannot claim the cost of:

- any part of the overseas buyer's visit that was not for the purpose of viewing your products (for example: training of buyers in methods of operating equipment sold to them by the applicant)
- entertaining the buyer
- accommodation or meal expenses of the applicant or the applicant's employees
- Expenses that are claimable under other categories, such as an overseas representative or free samples (including any expenses relating to a buyer who is also an overseas representative).

### GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

Present the following information by grouping expenses by overseas buyer and by trip.

#### **Overseas buyer's name and company**

Provide the name and company of the overseas buyer.

#### **Overseas buyer's Country of origin**

State the country that the overseas buyer is from.

#### **Purpose of visit by overseas buyer**

State the reason for the visit by the overseas buyer and where they visited (for example: Purpose – to view or have demonstrated to them your product / service).

## Date of visit

Give the date for each incoming visit by an overseas buyer / potential buyer.

## Describe the expense

State the expenses to be claimed for each overseas buyer, such as:

- return economy airfares
- other transport fares
- Accommodation and meals.

## Supporting evidence

Detail the evidence you have to substantiate that the visit by the overseas buyer / potential buyer actually took place, such as invoices for airline tickets or other advice of the debt and/or tickets and itinerary (if available), buyer's visit itinerary report on meeting with the buyer, or hotel account.

## Austrade will also need you to demonstrate

- existence of correspondence relevant to the visit, such as facsimiles, emails regarding the buyers interest in your product / service, or a letter of invitation to the overseas buyer to visit your company to view your product / service
- Evidence that the overseas buyer carried out the stated activities whilst visiting Australia, such as written reports, photographs, or business correspondence (faxes, email, letters) from the overseas buyer both before and after the visit.

## Payment date / method

The date of payment for expenses must be during the grant year (or for first-time applicants, the grant year and the previous year).

- Date of payment: give the date on which the expenses were acquitted. For payment by cheque, payment order or credit card, give the date your bank or financial institution or credit card was debited.
- Payment method: state how the expense was acquitted by the applicant (for example: cheque or bank transfer).

Please note: the descriptions below are the only ones you can use on the online application form:

- BPay
- Cash
- Cheque
- Contra
- Credit card
- Debit Card
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- Offset
- PayPal
- T/T (telegraphic transfer)

## Overseas buyer's travel amount (whole Australian dollars)

State the amount to be claimed for each expense.

# GUIDE TO SCHEDULE 8

## EXPORT EXPENSES – REGISTRATION OF ELIGIBLE INTELLECTUAL PROPERTY (IP) UPDATED JUNE 2020

### GUIDE TO WHAT YOU CAN CLAIM

For this expenses category you can claim for:

- patents
- designs
- trademarks
- plant breeders' rights (PBRs)
- circuit layout rights
- confidentiality / trade secrets; or
- Copyright.

**Expenses under this category are capped at A\$50,000.**

However, to make sure you received maximum benefit from this category, you should list all expenses.

You may claim the payments made to third parties, such as patent and trademark attorneys that are attributable to the grant, registration or extension of the term or period of the registration of the intellectual property for countries other than Australia, Democratic People's Republic of Korea (North Korea) and New Zealand. Eligible expenses will be those that are caused by or due to the

seeking of registration or the extension of the term of those rights under the law of a country other than Australia, North Korea and New Zealand.

The intellectual property must meet the requirements of Section 26 of the EMDG Act 1997. For rights relating to trademarks, the trademark must have first been used in Australia, or increased in significance or value because of its use in Australia. For rights relating to any other thing, that thing must have resulted to a substantial extent from research or work done in Australia.

The grant, registration or extension is required to have been made for an approved promotional purpose under Sections 37 and 38 of the EMDG Act 1997 (it must be for increasing export sales of your product).

#### You cannot claim expenses of

- registering IP rights in Australia, North Korea or New Zealand.
- registering business, company or domain names (unless they meet the requirements or the Trade Marks Act 1995)
- defending infringements against the registration of your intellectual property

- in-house expenses, such as salary of your employees
- registering IP rights where the IP is not eligible
- intellectual property under Section 26 of the EMDG Act 1997
- Any costs for intellectual property that has been licensed to an Australian resident.

### GUIDE TO WHAT YOU NEED TO PROVIDE TO THIS SCHEDULE

#### Describe the expense

Describe the type of IP (for example: 'patent registration') and a brief description of the registered product (for example: 'new medical treatment for ...'). Describe the specific IP that is insured (for example: patent for XYZ medical process) and the type of insurance coverage (for example: premiums for contravention of patent XYZ).

## **Product patent / trademark registration number**

Identify the product you are claiming the expenses for and provide the relevant patent, trademark, copyright or design registration or reference number for the product.

## **Name of Supplier**

Provide the name and company of the supplier of the expenses you are claiming for.

## **Country**

State the country/countries that IP registration costs relate to.

If entering multiple countries for a row in the template, you need to type the Country name separated by a semi-colon (;) and space.

Exclude Australia, North Korea and New Zealand.

## **Supporting evidence**

Detail the evidence you have to substantiate the expense claimed, such as account, or billing details from supplier.

## **Payment date / method**

The date of payment for expenses must be during the grant year (or for first-time applicants, the grant year and the previous year).

- Date of payment: give the date on which the expenses were acquitted. For payment by cheque, payment order or credit card, give the date your bank or financial institution or credit card was debited
- Payment method: state how the expense was acquitted by the applicant (for example: cheque or bank transfer).

Please note: the descriptions below are the only ones you can use on the online application form:

- BPay
- Cash
- Cheque
- Contra
- Credit card
- Debit Card
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- Offset
- PayPal
- T/T (telegraphic transfer)

## **Claimed amount (whole Australian dollars)**

State the amount you want to claim.

# GUIDE TO SCHEDULE 9

## EXPORT EXPENSES –INSURANCE OF ELIGIBLE INTELLECTUAL PROPERTY (IP) UPDATED JUNE 2020

### GUIDE TO WHAT YOU CAN CLAIM

For this expense category you can claim for cost in obtaining insurance against costs likely to be incurred in respect of the protection of rights in relation to eligible intellectual property, if the rights have been obtained:

- (a) under the law of a foreign country; and
- (b) for an approved promotional purpose:

The eligible intellectual property can relate to any of the following:

- patents
- designs
- trademarks
- plant breeders' rights (PBRs)
- circuit layout rights
- confidentiality / trade secrets; or
- Copyright.

You may claim the premium paid for protection against possible infringement of eligible intellectual property for countries other than Australia, Democratic People's Republic of Korea (North Korea) and New Zealand. The insurance costs

must have been incurred for an approved promotional purpose under sections 37 and or 38 of the EMDG Act, i.e. the costs must be for promoting increased export sales of the applicant's product.

The intellectual property must meet the requirements of Section 26 of the EMDG Act 1997. For rights relating to trademarks, the trademark must have first been used in Australia, or increased in significance or value because of its use in Australia. For rights relating to any other thing, that thing must have resulted to a substantial extent from research or work done in Australia.

#### You cannot claim expenses of

- any portion of insurance premiums paid for protection under Australian law
- any portion of costs that are for other insurances e.g. product liability
- any costs associated with defending patent and other intellectual property infringement, including any preliminary litigation fees
- any costs for intellectual property that has been licensed to an Australian resident

### GUIDE TO WHAT YOU NEED TO PROVIDE TO THIS SCHEDULE

#### Describe the expense

Describe the specific IP that is insured (for example: patent for XYZ medical process) and the type of insurance coverage (for example: premiums for contravention of patent XYZ).

#### Product patent / trademark registration number

Identify the product you are claiming the expenses for and provide the relevant patent, trademark, copyright or design registration or reference number for the product.

#### Name of Supplier

Provide the name and company of the supplier of the expenses you are claiming for.

## Country

State the country/countries that IP insurance costs relate to.

If entering multiple countries for a row in the template, you need to type the Country name separated by a semi-colon (;) and space.

Exclude Australia, North Korea and New Zealand.

## Supporting evidence

Detail the evidence you have to substantiate the expense claimed, such as account, or billing details from supplier.

## Payment date

The date of payment for expenses must be during the grant year (or for first-time applicants, the grant year and the previous year).

- Date of payment: give the date on which the expenses were acquitted. For payment by cheque, payment order or credit card, give the date your bank or financial institution or credit card was debited

## Payment method

- Payment method: state how the expense was acquitted by the applicant (for example: cheque or bank transfer).

Please note: the descriptions below are the only ones you can use on the online application form:

- BPay
- Cash
- Cheque
- Contra
- Credit card
- Debit Card
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- Offset
- PayPal
- T/T (telegraphic transfer)

## Claimed amount (whole Australian dollars)

State the amount you want to claim.

# GUIDE TO SCHEDULE 10A

## EXPORT EARNINGS – GOODS

UPDATED JUNE 2020

### GUIDE TO WHAT YOU CAN CLAIM

The total of all Export Earnings Schedules (10A to 10E) **must** equal the total of Export Earnings on the application form. Applicants must report all eligible export earnings **received** in the grant year.

#### Principal status

For your export earnings to be eligible they must relate to transaction where you, the EMDG applicant, are the principal (the EMDG applicant must be the seller of the goods or services).

An applicant is taken to sell eligible goods only if Austrade is satisfied that the property in the goods passes from the applicant to a person that is not a resident of Australia at the time when the goods are sold.

To substantiate the issue of principal status of goods Austrade examines:

- a) sales contracts between the applicant and the overseas purchaser
- b) invoices from the applicant to the purchaser

- c) bills of lading/air waybills
- d) evidence that the sale has been taken up in the applicant's Profit and Loss statement
- e) Payment flow – transfer of title from claimant to overseas resident.

### GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

Complete a schedule for each export earnings category relevant to your business. This is mandatory for all applications. Providing details of your export earnings will facilitate a smooth assessment. Failure to do so may be considered a false or misleading statement or omission.

**NOTE: If you have more than 50 export earnings transactions this grant year, you can:**

- **Provide details of individual transactions for one month (enter the date in the 'Date earnings received. Actual date' column), and**
- **Provide monthly totals for other months (use 'Date earnings received. Month only' column).**

**NOTE: Enter a date in either 'Actual date' or 'Month only'.**

**Not BOTH.**

**The basis for any apportionment of expenses should be entered in the Notes field.**

**Invoice / Shipment number**

State the invoice or shipment number.

**Date earning received**

State the actual date that the export earnings were received, at least one row for the Date earning received needs to be completed.

**Date earnings received month only**

State the earnings for a month only (for example: input 01/08/2019 and it will be translated to "Aug-19") or type 08/19.

**Customer**

Provide the customer's name (if you are using the "date earnings received month only" use 'various').

**Country**

State the country of the Customer (if you are using the "date earnings received month only" you can use 'worldwide' as the country). State the country/countries you have visited.

If entering multiple countries for a row in the template, you need to type the Country name separated by a semi-colon (;) and space.

**Invoiced Amount (whole Australian dollars only)**

State the amount of the invoice (if you are using the "date earnings received month only" insert total of month earnings).

**Freight (whole Australian dollars only)**

State the cost of the freight.

**Insurance (whole Australian dollars only)**

State the cost of the insurance.

**FOB amount (whole Australian dollars only)**

Use the free-on-board value, (the value of the goods excluding any cost of freight and insurance relating to the shipment of goods) for the disposal / sale. This amount is calculated automatically minus the freight and insurance.

# GUIDE TO SCHEDULE 10B

## EXPORT EARNINGS – SERVICES / INTELLECTUAL PROPERTY RIGHTS (IP) / KNOW-HOW

UPDATED MARCH 2020

### GUIDE TO WHAT YOU CAN CLAIM ON THIS SCHEDULE

The total of all Export Earnings Schedules (10A to 10E) **must** equal the total of Export Earnings on the application form. Applicants should claim export earning **received** in the grant year.

#### Principal Status

For your export earnings to be eligible they must relate to transaction where you, the EMDG applicant, are the principal (the EMDG applicant must be the seller of the goods or services).

An applicant is taken to be the principal in a services export transaction if the applicant is the seller of the services to an overseas resident (except for tourism services, in which case the applicant may sell to an Australian resident).

### GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

Complete a schedule for each export earnings category relevant to your business. Even if this is your first or second application, providing details of your export earnings will facilitate a smooth assessment of your application.

Export earnings are mandatory in order to receive a grant if this is your third or later application.

**NOTE:** If you have more than 50 export earnings transactions this grant year, you can:

- Provide details of individual transactions for one month (enter the date in the 'Date earnings received. Actual date' column), and
- Provide monthly totals for other months (use 'Date earnings received. Month only' column).

**NOTE:** Enter a date in either 'Actual date' or 'Month only'.

**Not BOTH.**

The basis for any apportionment of expenses should be entered in the Notes field.

### **Fully describe the Intellectual Property rights or Know-how or Services**

Give a full description of the IP rights or know-how or services.

### **Invoice / Statement number**

State the invoice or statement number.

### **Customer**

Provide the customer's name (if you are using the "date earnings received month only" use 'various').

### **Country**

State the country of the Customer (if you are using the "date earnings received month only" you can use 'worldwide' as the country). State the country/countries you have visited.

If entering multiple countries for a row in the template, you need to type the Country name separated by a semi-colon (;) and space.

### **Amount invoiced (whole Australian dollars only)**

For services exports, state the amount or value received during the year for the service minus any amount paid or payable outside Australia in relation to the provision of those services. State the amount of export earnings invoiced (if you are using the "date earnings received month only" insert total of month earnings).

### **Date earnings received**

State the actual date that the export earnings were received, at least one row for the Date earning received needs to be completed.

### **Date earnings received month only**

State the earnings for a month only (for example input 01/08/2019 and it will be translated to "Aug-19") or type 08/19.

### **Deductions / Adjustments (whole Australian dollars)**

If you engage a local, non-Australian resident contractor to deliver part of the service, you should deduct the amount you pay that contractor, state that amount in this column.

### **Net earnings claimed**

This column will update automatically from amounts input into 'amount invoiced' and 'deductions/adjustments'.

# GUIDE TO SCHEDULE 10C

## EXPORT EARNINGS – TOURISM SERVICES

UPDATED JUNE 2020

### GUIDE TO WHAT YOU CAN CLAIM ON THIS SCHEDULE

The total of all Export Earnings Schedules (10A to 10E) **must** equal the total of Export Earnings on the application form. Applicants should claim export earnings **received** in the grant year.

### GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

Complete a schedule for each export earnings category relevant to your business. Even if this is your first or second application, providing details of your export earnings will facilitate a smooth assessment of your application.

Export earnings are mandatory in order to receive a grant if this is your third or later application.

**NOTE:** If you have more than 50 export earnings transactions this grant year, you can:

- **Provide details of individual transactions for one month (enter the date in the 'Date earnings received. Actual date' column), and**
- **Provide monthly totals for other months (use 'Date earnings received. Month only' column).**

**NOTE:** Enter a date in either 'Actual date' or 'Month only'.

**Not BOTH.**

The basis for any apportionment of expenses should be entered in the Notes field.

### **Fully describe the nature of the service**

Describe the nature of the service.

### **Invoice number**

State the invoice number.

### **Customer**

Provide the customer's name (if you are using the "date earnings received month only" use 'various').

### **Country**

State the country of the Customer (if you are using the "date earnings received month only" you can use 'worldwide' as the country). State the country/countries you have visited.

If entering multiple countries for a row in the template, you need to type the Country name separated by a semi-colon (;) and space.

### **Amount (whole Australian dollars)**

State the amount of the export earnings received.

### **Date earnings received**

State the actual date that the export earnings were received. At least one row for the Date earning received needs to be completed.

### **Date earnings received month only**

State the earnings for a month only (for example input 01/08/2019 and it will be translated to "Aug-19") or type 08/2019.

### **Percentage applicable**

1. Where you own the tourism service and sell it to another Australian resident (for example: an inbound tour operator, for on-sale to an overseas resident) – use 20 per cent of the amount or value received for the sale/disposal.
2. Where you on-sell a tourism product purchased from an Australian provider to an overseas resident (for example: an inbound tour operator), use 80 per cent of the amount of value received for the sale/disposal.
3. Where you own the tourism service and sell directly to an overseas resident (other than above) use 100 per cent of the amount or value received for the sale/disposal.

### **Net Claimable earnings (whole Australian dollars)**

This column will automatically update from the 'amount' column and the 'percentage applicable' columns.

# GUIDE TO SCHEDULE 10D

## EXPORT EARNINGS – EVENTS PROMOTERS

UPDATED JUNE 2020

### GUIDE TO WHAT YOU CAN CLAIM

The total of all Export Earnings Schedules (10A to 10E) **must** equal the total of Export Earnings on the application form. Applicants should claim export earnings **received** in the grant year.

Complete a schedule for each export earnings category relevant to your business. Even if this is your first or second application, providing details of your export earnings will facilitate a smooth assessment of your application.

Export earnings are mandatory in order to receive a grant if this is your third or later application.

#### Events promotion

State the sum of all the eligible export earnings of all event holder clients, whether Australian or foreign residents for the grant year. Eligible export earnings will include:

- The registration fees paid by foreign residents for admission to the event

- The event holder's sales of goods or services in connection with the event including accommodation or pre and post tours – if the sales are made to a foreign resident who attends the event in Australia.

Note: Event holders or owners that do not engage an event promoter should claim export earnings at Schedule 10C Export Earnings – Tourism Services.

### GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

**NOTE: If you have more than 50 export earnings transactions this grant year, you can:**

- Provide details of individual transactions for one month (enter the date in the 'Date earnings received. Actual date' column), and
- Provide monthly totals for other months (use 'Date earnings received. Month only' column).

**NOTE: Enter a date in either 'Actual date' or 'Month only'.**

**Not BOTH.**

**The basis for any apportionment of expenses should be entered in the Notes field.**

### **Name of event holder**

For each event provide the name of the event holder.

### **Name and description of event**

For each event, provide the name and give a description of the event.

### **Country**

State the country of the Customer (if you are using the “date earnings received month only” you can use ‘worldwide’ as the country). State the country/countries you have visited.

If entering multiple countries for a row in the template, you need to type the Country name separated by a semi-colon (;) and space.

### **Date of the event**

Provide the date of the actual event.

### **Date earning received**

State the actual date that the export earnings were received, at least one row for the Date earning received needs to be completed.

### **Date earnings received month only**

State the earnings for a month only (for example input 01/08/2019 and it will be translated to “Aug–19”) or type 08/2019.

### **Net claimable earnings**

State the amount received in net earnings for each event.

# GUIDE TO SCHEDULE 10E

## EXPORT EARNINGS – RELATED ENTITIES

UPDATED JUNE 2020

### GUIDE TO WHAT YOU CAN CLAIM ON THIS SCHEDULE

If your business is incorporated under the Corporations Act 2001 and you have incurred expenses promoting export sales for a related entity, you may include in your EMDG application the export earnings of the related entity resulting from your claimed promotional activities.

For this purpose related entity means:

- A company incorporated under the Corporations Act 2001 that controls or is controlled by the applicant. The test of 'control' is that found at Section 50AA of the Corporations Act 2001
- a company incorporated under the Corporations Act 2001 that has the same shareholder or shareholders as the applicant
- An Australian resident director of the applicant company.

**Note: only income received in the grant year from exports should be included in this schedule.**

### GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

#### Related Entity

Provide the name of the related entity.

#### Relationship to applicant

State the relationship of the related entity to the applicant.

#### Invoice or Contract number

Provide the invoice or contract number for each sale.

#### Date of invoice

State the date of the invoice.

#### Product / service supplied

Give a full description of the product/service exported.

#### Customer

Provide the details of the customer.

#### Customer's country of residence

State the customer's country of residence.

#### Date earning received

State the actual date that the export earnings were received, at least one row of actual date earnings received is needed.

#### Date earnings received month only

State the earnings for a month only (for example input 01/08/2019 and it will be translated to "Aug-19") or type 08/2019.

## Export Earnings received in the grant year

Provide the amount of export earnings received in the grant year.

### EXAMPLE:

Applicant Company XYZ Pty Ltd incurs expenses of promoting export sales of IP in relation to medical treatment owned by its parent company ABC Pty Ltd in its EMDG claim. XYZ claims in the grant year and prior years were limited to expenses for the promotion of the medical treatment IP royalties, although ABC also exported goods during the grant year. These good exports were achieved independently of any promotional expenses ever claimed in XYZ claims.

ABC Pty Ltd received IP royalty income of A\$500,000 during the grant year. It also received \$100,000 from the sale of its goods. Austrade will only deem the A\$500,000 export earnings amount.

# GUIDE TO SCHEDULE 11

## RELATED COMPANIES

UPDATED MARCH 2020

### GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

List details of all the bodies corporate that were part of your related company group on the last day of the grant year (for example: 30/06/2020).

State whether any other members of your corporate group will be applying for a grant through EMDG for the grant year.

Describe how each listed body is related to each other listed body at the end of the grant year (for example: 30/06/2020) in terms of either:

- a. Holding company
- b. Subsidiary.

A related company group means a group of related companies within the meaning of Section 50 of the *Corporations Act 2001*. This includes all holding companies and all subsidiaries in a corporate group. A subsidiary means a subsidiary within the meaning of Section 46 of the *Corporations Act 2001*.

Include overseas registered companies, if applicable.

#### EXAMPLE:

ABC Ltd and XYZ Ltd are both subsidiaries of LMN Holdings PLC (a British company).

Schedule 11 should include XYZ Ltd and LMN Holdings PLC.



Australian Government  
Austrade



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