A GUIDE TO APPLYING FOR EMDG

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 must have a current AUSkey to use the online application form and schedules. To apply for an AUSkey visit: www.auskey.abr.gov.au. You will need your ABN and personal tax file number to do this.
Important Note

Your application will be processed faster if you:

- **LODGE** before 15 October. You 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.

**STEPS TO APPLYING FOR EMDG**

**Step 1**

You must have a current AUSkey to use the online application form and schedules. To apply for an AUSkey, visit [www.auskey.abr.gov.au](http://www.auskey.abr.gov.au). You will need your ABN and personal tax file number to do this.

**Step 2**

Make sure your business is eligible to apply for EMDG:

- Review the eligibility check list on pages 4 and 5
- Contact Austrade on 13 28 78, if necessary, to clarify your eligibility.

**Step 3**


You will be prompted to attach required documentation. 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.

Austrade cannot accept incomplete or late applications under any circumstances
ALL APPLICANTS

As you work through the Application Form, you may be asked to provide various documents such as financials, invoices or bank statements. The documents you will be asked for will depend on what you are claiming.

If you are claiming expenses for an overseas representative, you may be asked to submit:

- Signed agreement/s covering the grant year; and
- Activity reports and correspondence with the representative.

If you are promoting goods that are not made in Australia, you must also submit:

- A statement containing the information requested at pages 8 to 10.

If you have already received two grants and have selected the Option B EMDG Performance Measure, you must also submit:

- The information and documentation requested on pages 14 to 15.

You must complete and submit your online application, including the required documents referred to above between 1 July 2019 and midnight AEDT on 2 December 2019. If you are using an approved EMDG consultant they can lodge a claim on your behalf until midnight AEDT on 3 March 2020.

You must click the green “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.
EMDG ELIGIBILITY CHECKLIST FOR THE 2018–19 GRANT YEAR

Please review the checklist before completing the online application form.

1. **Was your business’s total annual income (i.e. total turnover including sales) A$50m or less during the last financial year?** *(Exceptions apply for Approved Bodies and Approved Joint Ventures. Contact Austrade for more details).*
   - No ☐ You may be ineligible to apply for an Export Market Development Grant.
   - Yes ☐ go to the next question

2. **Are you, or will you, be the principal (rather than the agent) in any export sales of your goods, services or intellectual property?** *(Exceptions apply for manufacturers, Approved Bodies, event promoters and suppliers to inbound tour operators).*
   - No ☐ you may be ineligible to apply for an EMDG
   - Yes ☐ go to the next question

3. **Is your business promoting products (goods, services etc.) to residents of other countries?**
   - No ☐ you may be ineligible to apply for an EMDG
   - Yes ☐ go to the next question

4. **Did your business spend at least A$15,000 on one or more of the following eligible export promotional activities during the last financial year, or, if a first-time applicant, the last two financial years?**
   - No ☐ you may be ineligible to apply for an EMDG
   - Yes ☐ Tick all that apply
     - Overseas representative ☐
     - Marketing consultant ☐
     - Overseas marketing visits ☐
     - Free samples ☐
     - Patents, trademarks, registrations ☐
     - Trade fairs, seminars, in-store promotions ☐
     - Promotional literature and advertising ☐
     - Overseas buyers visits to Australia ☐

5. **Which of the following eligible categories do the products you are promoting fall into?** Tick all that apply:
   - A good made in Australia ☐
   - A good made outside Australia where Australia would derive a significant net benefit from its sale overseas – see [www.austrade.gov.au/exportgrants](http://www.austrade.gov.au/exportgrants) for more details ☐
   - A tourism service ☐
   - An event held in Australia ☐
   - Non-tourism services except those specified as ineligible in the EMDG Regulations – see [www.austrade.gov.au/exportgrants](http://www.austrade.gov.au/exportgrants) for more details ☐
   - An intellectual property right that you own or have exclusive rights to, and that mainly resulted from work done in Australia ☐
   - A trademark that was owned, assigned or first used in Australia ☐
   - Know-how that mainly resulted from work done in Australia ☐

6. **Tick the box if any of the expenses you are claiming fall into the following ineligible categories?**

   **Ineligible Expenses:**
   - Expenses arising from product development, production, certification or distribution, from after-sales activities or from seeking investment ☐
   - Expenses that were incurred by a related business entity ☐
   - Expenses that relate to business with the Democratic People’s Republic of Korea (North Korea) or New Zealand. ☐
   - (continued over)
| Expenses that were incurred by you when you were not a resident of Australia | ☐ |
| Expenses that have or will be paid for by a third party, excluding EMDG (i.e. another business or government grant program) | ☐ |
| Expenses that are a commission or discount | ☐ |
| Expenses that pre-pay for goods or services that will be received after 30 June 2019 (some exceptions apply – contact Austrade for details) | ☐ |
| 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 or pornographic material with a classification equivalent to the X-rating for films | ☐ |
| Cash payments exceeding A$10,000 per application | ☐ |

7. Did you tick any of the ineligible categories for the expenses you are claiming at question 6?  
   No ☐ go to the next question  
   Yes ☐ You cannot claim these expenses

8. Were all the expenses paid by you, the applicant, during 2018–19 or if a first-time applicant, during 2017–18 and 2018–19?  
   Note: Any expense charged to you must have been paid by you during 2018–19 (or during 2017–18 and 2018–19 for first-time applicants). Payments can include off-set arrangements. The date of payment is taken to be the date that your bank, financial institution or credit card account was debited:  
   - Payment by cheque  
   - Payment order; or  
   - Credit card  
   No ☐ you may be ineligible to apply for an EMDG  
   Yes ☐ go to the next question

9. Will you be able to show Austrade relevant documents (such as invoices, shipping documents, bank statements, correspondence or reports) which verify the amount and the purpose of your export promotion expenditure?  
   Note: If you intend to rely on foreign language documents for substantiation purposes they must be accompanied by full English-language translations.  
   No ☐ you may be ineligible to apply for an EMDG  
   Yes ☐ go to the next question

10. Is your business a continuation of a business that has received EMDG grants, e.g. has your business acquired a business, part of a business or significant assets, or have your directors been associated with any other business that has received EMDG Grants?  
   No ☐ Please read the following statements  
   Yes ☐ you may be ineligible to apply for an EMDG

Please note: If you have already received two grants and are not an Approved Body, you will need to satisfy the requirements of an EMDG performance measure in order to be eligible to receive third and subsequent grants – there are two alternative options to meet this performance measure:  
- Option A – an assessment of export earnings  
- Option B – an assessment of a range of indicators of future export success.  

For more details see Q29 of the Guide to Applying for EMDG assistance.

If you choose the Australian Net Benefit Requirement (Option B) you must attach the following documents to your EMDG application:  
- Your business plan, including your international marketing strategy  
- an audited statement of income received and receivable, from all sources, including international sources, for 2018–19, from a registered company auditor  
- an opinion of the applicant’s export potential prepared by a registered company auditor  
- an audited balance sheet for 2017–18 and 2018–19 from a registered company auditor  
- a statement detailing the economic benefits generated, or that will be generated, in two or more of the following areas:  
  - employment in Australia  
  - new capital investment in Australia  
  - introduction of new technologies in Australia  
  - new value added operations in Australia

You must have a current AUSkey to use the online application form and schedules. To apply for an AUSkey, visit www.auskey.abr.gov.au. You will need your ABN and personal tax file number to do this.

If you have any questions, or if after having completed this checklist you are still unsure of your eligibility, please call Austrade on 13 28 78.
Completing your 2018–19 application

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.

Have you reviewed the EMDG eligibility checklist on pages 4 and 5?

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.

Declaration by Applicant

Please read this declaration carefully before signing (you will be requested to upload this document at the “Submitting Documents” section of the application form prior to submitting your application).

QUESTION 1:  Australian Business Number?

This question is filled in automatically on the online application form when signing in using an AUSkey which you obtain by registering at www.auskey.abr.gov.au using the ABN of the applicant.

QUESTION 2:  Name of applicant?

The applicant is the person, business or entity that is applying for a grant. For self-lodged claims the name attached to the ABN you access via your AUSkey is the name that will be pre-populated in the form. The following is a guide to help you answer question two:

<table>
<thead>
<tr>
<th>Business Type</th>
<th>Name to be provided</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sole Trader</td>
<td>The name of Sole Trader</td>
</tr>
<tr>
<td>Partnership</td>
<td>The name of the Partnership</td>
</tr>
<tr>
<td>Company</td>
<td>The name of Company, as incorporated</td>
</tr>
<tr>
<td>Austrade Approved Status</td>
<td>The name of the joint venture or approved body granted approved status (approval is granted prior to the application being lodged).</td>
</tr>
<tr>
<td>Trustee applying on behalf of a Trust</td>
<td>The name of the Trustee</td>
</tr>
</tbody>
</table>

If you trade under another name, or have a registered business name, please provide this information in the space provided on the application form.
BUSINESS DETAILS

QUESTION 3: Which one of the following Business categories applies to your business:
This question seeks basic background information about your business.

<table>
<thead>
<tr>
<th>CHOICE TO BE MADE:</th>
<th>CHOSE IF YOU ARE:</th>
</tr>
</thead>
<tbody>
<tr>
<td>An individual who is a resident of Australia</td>
<td>An individual</td>
</tr>
<tr>
<td>A body incorporated under the Corporations Act 2001*</td>
<td>An incorporated company</td>
</tr>
<tr>
<td>An association or co-operative incorporated under an Australian Law</td>
<td>An association or co-operative</td>
</tr>
<tr>
<td>A partnership regulated by an Australian Law</td>
<td>A partnership</td>
</tr>
<tr>
<td>A body corporate established for a public purpose by or under an Australian Law</td>
<td>Body Corporate for a public purpose</td>
</tr>
<tr>
<td>Approved joint venture</td>
<td>EMDG approved joint venture</td>
</tr>
<tr>
<td>Approved body</td>
<td>EMDG approved body</td>
</tr>
</tbody>
</table>

* select this option and also respond to Question 5 if you are a trustee applying on behalf of a trust.

QUESTION 4: ACN number and/or Approved status expiry date?
Provide your Australian Company Number (ACN) if applicable.
The second part of question 4 is only applicable if applicant is an approved body or an approved joint venture.

QUESTION 5: Is the applicant a 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 6: Have you or your associate/s had any outstanding disqualifying convictions or been disqualified from managing a corporation?
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.

Offences against Section 39 of the repealed EMDG Act 1997 relating to the making of false or misleading statements or providing false or misleading documents in order to obtain a grant are also considered to be disqualifying convictions under EMDG.

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 7: What date did your business operations commence?
This question seeks basic background information about your business.

QUESTION 8: Which one of the following categories best describes your core business?
This question seeks basic background information about your business.

QUESTION 9: Describe what you are exporting
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 10a: Are you seeking to export goods (i.e. not services, IP or know how)?

QUESTION 10b: Are the goods made ONLY made in Australia?

**NOTE:** Choose “No” if all or some of the manufacturing occurs offshore.

**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.
# Request for consideration of eligibility of goods not made in Australia

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name of the applicant and applicant's ABN (as per questions 1 and 2 of the EMDG 2018–19 grant year application)</td>
</tr>
<tr>
<td>2</td>
<td>Description of goods not made in Australia</td>
</tr>
<tr>
<td>3</td>
<td>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</td>
</tr>
<tr>
<td>4</td>
<td>Australian base of business assets:</td>
</tr>
<tr>
<td></td>
<td>Where are the business assets based (other than assets used in physical manufacture) which are used in making the goods ready for sale?</td>
</tr>
<tr>
<td></td>
<td>Are these business assets primarily or substantially based in Australia, and what is their estimated dollar value?</td>
</tr>
<tr>
<td></td>
<td>Who owns any intellectual property, patents, copyright relating to the goods?</td>
</tr>
<tr>
<td></td>
<td>List which assets are used and how the assets are used to make the goods ready for sale.</td>
</tr>
<tr>
<td></td>
<td>Please provide specific details.</td>
</tr>
<tr>
<td>5</td>
<td>Australian base of business activities:</td>
</tr>
<tr>
<td></td>
<td>Where are the activities based (other than physical manufacture) which result in making the goods ready for sale?</td>
</tr>
<tr>
<td></td>
<td>Are these activities, including research and development, logistics etc., primarily or substantially based in Australia?</td>
</tr>
<tr>
<td></td>
<td>Please provide specific details including a staffing profile and their role in export sales.</td>
</tr>
<tr>
<td>6</td>
<td>Value added:</td>
</tr>
<tr>
<td></td>
<td>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)?</td>
</tr>
<tr>
<td></td>
<td>Please provide specific details and a costing report for each product made overseas.</td>
</tr>
<tr>
<td>7</td>
<td>Employment impact: Does or would the sale of the goods generate employment in Australia? Please provide specific details.</td>
</tr>
<tr>
<td>8</td>
<td>Other economic benefits: Does or would the sale of the goods generate other economic benefits in Australia? Please provide specific details.</td>
</tr>
<tr>
<td>9</td>
<td>Financial Statements: If not provided under points 1 to 8 above, please provide financial statements which demonstrate the economic benefits for Australia.</td>
</tr>
<tr>
<td>10</td>
<td>Other points:</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>

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 11: As the applicant, are you the principal or intended principal in the export business you are promoting?

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).

QUESTION 12: Are you or your associate/s, or, if the applicant is on behalf of a trust estate, a trust 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.

QUESTIONS 13 – 14: Please provide your business location and postal address

These questions seek basic background information about your business.

QUESTION 15: 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 16: What was the total income (e.g. your total turnover including sales) for your business for 2018–19?

You need to provide the value (in Australian dollars) of your total income received in the 2018–19 financial year. Your income includes anything which is regarded as income for taxation purposes under 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 income in 2018–19 exceeded $50 million you are not eligible for a grant, except if you are an approved joint venture or approved body applicant.

QUESTION 17: What was the total number of employees of your business as at 30 June 2019?

This question seeks basic background information about your business.

BUSINESS STRUCTURE

QUESTION 18: Were you a part of a group of related companies at 30 June 2019?

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

Question 18 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 10). If other members of your group also apply for an EMDG grant for 2018–19 the total of all grants payable to members of that related group is limited to $250,000 per annum.

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 19: Has your business had a change of name?

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 20:** 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 21:** Enter the names of company Directors or Partners

Provide a list of all company directors or partners in the partnership during 2018–19.

**QUESTION 22:** Have the Directors or Partners that were recorded office holders during 2018–19 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 23:** Is this business Indigenous-owned (50% share or more)?

This question seeks basic background information about your business.

**QUESTION 24:** Consultant details

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

**GRANT HISTORY**

**QUESTION 25:** Have you ever received a grant from EMDG?

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 latest financial statements (profit and loss and balance sheet) for 2018–19.**
For first-time claimants only – Are you claiming two years’ 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 2017–18 and 2018–19) and to maximise the value of your first year grant.

QUESTION 26: How many grants have you received?

Provide the number of grants already received.

QUESTION 27 and 28: Intention to upload required documents

There are a number of times in the application form where you will be asked to upload a document. There is a special section of the application form which will prompt you to upload the required documents.

QUESTION 29: Provide your EMDG Client number if you know it?

Provide your EMDG Client number if you know it.

QUESTION 30: EMDG Export Performance Measure

Take care in answering this question as you cannot change the option once the application is submitted.

If you have received a grant for two or more grant years, you must meet an export performance measure for the 2018–19 grant year. You must meet either select:

- Export Performance Requirements (Option A); or
- Australian Net Benefit Requirements (Option B).

- OPTION A Export Performance Requirements:

Under Option A, applicants that have already received two or more grants will be subject to an export performance test which may reduce your grant entitlement. Under this test and subject to the maximum grant amount of $150,000 and the amount of funding available under the scheme, applicants will receive the lesser of:

- 50 per cent of (total eligible expenses less $5,000 non-reimbursable threshold amount); or
- The relevant percentage of export earnings depending on how many grants you have received

<table>
<thead>
<tr>
<th>Grant year</th>
<th>Percentage of export earnings</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>40%</td>
</tr>
<tr>
<td>4</td>
<td>20%</td>
</tr>
<tr>
<td>5</td>
<td>10%</td>
</tr>
<tr>
<td>6</td>
<td>7.5%</td>
</tr>
<tr>
<td>7 and 8</td>
<td>5%</td>
</tr>
</tbody>
</table>

For applicants entitled to an amount in excess of the initial payment ceiling amount, this will be subject to demand for grants and the amount available for second tranche payments for the 2018–19 grant year. Refer to page 20 for further information on second tranche payments.
See pages 18 and 19 of this guide for more details on how grants are calculated under Option A.

OPTION B – Australian Net Benefit Requirements

Under Option B, applicants must satisfy the Australian Net Benefits Requirements in order to be able to continue to receive grants. Applicants that meet these requirements for the 2018–19 grant year will be entitled to receive a grant calculated according to its assessed 2018–19 eligible expenses. For applicants entitled to an amount in excess of the initial payment ceiling amount, this will be subject to demand for grants and the amount available for second tranche payments for the 2018–19 grant year. Refer to page 20 for further information on second-tranche payments.

You must choose either Option A or Option B at the time of application and you cannot change your choice.

Unless all the documentation requested above is provided with your application, before the lodgement deadline, Austrade will be unable to consider the application.

If you choose Option B, and do not meet the Australian Net Benefit Requirements, you will not be entitled to receive a grant. You cannot revert to Option A once you have elected Option B, and vice-versa.

Austrade will determine if an applicant satisfies the Australian Net Benefit Requirements by taking into account whether:

A. A commercial return
   i. was received in the grant year
   ii. is receivable in respect of the grant year, or
   iii. can reasonably be expected to be received in the foreseeable future by the applicant as a result of the activities to which claimed expenses relate and that, having regard to the length of the periods over which those activities have been undertaken and the amounts expended on them, that commercial return:
      – was or would be reasonably commensurate with the quantum of those expenses; and
      – of sufficient magnitude as to warrant further expenditure of public monies by way of a further grant; and

B. The financial position of the applicant’s business, including its reasonable prospects of gaining access to adequate levels of finance, is such that the applicant has reasonable prospects in the foreseeable future of achieving sustainable international business success; and

C. The applicant’s international business activities do now, or are reasonably likely in the foreseeable future to, generate economic benefits to Australia in two or more of the following areas:
   (i) employment in Australia
   (ii) new capital investment in Australia
   (iii) introduction of new technologies into Australia
   (iv) new value-added operations in Australia

Being benefits that are reasonably commensurate with the sum of any eligible expenses previously claimed by the applicant; and the amount of the eligible expenses now claimed by the applicant.

If you choose Option B, you must provide the following types of information and documents to show that you meet the Australian Net Benefit Requirements:

1. The applicant’s business plan, including applicant’s international marketing strategy
2. The applicant’s audited statement of income for the grant year, including:
   a. the income received by the applicant from all sources including international sources; and
   b. the income receivable by the applicant from all sources including international sources

3. An opinion of the applicant’s export potential, based on:
   a. the applicant’s sales and revenue budgets for the year following the grant year; and
   b. an examination of any correspondence that supports the projected export income; and
   c. a comparison of the applicant’s previous sales and revenue projections with actual results in those periods

4. The applicant’s audited profit and loss statement for the grant year and the year preceding the grant year

5. The applicant’s audited balance sheet for the grant year and the year preceding the grant year

6. A statement that details the economic benefits generated, or that will be generated, from the applicant’s international business activities in each of the following areas:
   a. employment in Australia
   b. new capital investments in Australia
   c. introduction of new technologies in Australia
   d. new value-added operations in Australia

A reference to an audited statement of income or an audited profit and loss statement, or an audited balance sheet is a reference to a document that has been audited by a person who is a registered company auditor under the Corporations Act 2001. A reference to an opinion of the applicant’s export potential is a reference to a document that has been prepared by a person who is a registered company auditor for the Corporations Act 2001.

QUESTION 31: 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 32: 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.

QUESTION 33: 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 2019
- 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 34: 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 2017–18 and 2018–19.

Total expenses must be at least $15,000.

Information on how to complete your expense schedules is provided at the end of this document. EMDG Schedules and guidelines on what expenses you may claim under each category are provided at the end of this document.

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
- 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.

**QUESTION 35: Calculate your Export Earnings and Expenses by each Country**

*Note: 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.

Your Export Earnings relate only to those earnings received during the period 1 July 2018 to 30 June 2019. 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 Questions 34 and 35:
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 2018–19 are A$400,000 (calculated by completing your Export Earnings Schedules 9A to 9E).

Question 35:  Total Expenses and Earnings

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 the 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 relating to the Democratic People's Republic of Korea (North Korea) and New Zealand markets are not eligible.

Example:

<table>
<thead>
<tr>
<th>Country</th>
<th>Expenses A$ (per country)</th>
<th>Expenses % (per country)</th>
<th>Earnings A$ (per country)</th>
<th>Earnings % (per country)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Japan</td>
<td>$20,000</td>
<td>20%</td>
<td>$30,000</td>
<td>30%</td>
</tr>
<tr>
<td>China</td>
<td>$20,000</td>
<td>20%</td>
<td>$20,000</td>
<td>20%</td>
</tr>
<tr>
<td>Singapore</td>
<td>$20,000</td>
<td>20%</td>
<td>$20,000</td>
<td>20%</td>
</tr>
<tr>
<td>UK</td>
<td>$10,000</td>
<td>10%</td>
<td>$10,000</td>
<td>10%</td>
</tr>
<tr>
<td>USA</td>
<td>$10,000</td>
<td>10%</td>
<td>$10,000</td>
<td>10%</td>
</tr>
<tr>
<td>Thailand</td>
<td>$10,000</td>
<td>10%</td>
<td>$10,000</td>
<td>10%</td>
</tr>
<tr>
<td>Rest of the world</td>
<td>$10,000</td>
<td>10%</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>$100,000</td>
<td>100%</td>
<td>$100,000</td>
<td>100%</td>
</tr>
<tr>
<td>Amount in application</td>
<td>$100,000</td>
<td></td>
<td>$100,000</td>
<td></td>
</tr>
</tbody>
</table>
QUESTION 37: Consultant reportable eligibility document

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

QUESTION 38: Information Sharing

We will make available the following information in your application to our colleagues within Austrade, including our Tradestart advisers, to compliment the information that Austrade collects on the capacity of Australian businesses looking to export, for trade facilitation purposes:

- contact details (including your name, position, contact phone number and email address)
- a description 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 the export earnings stated in the application and the countries they relate to
- turnover
- the number of people employed by you.

Information provided by you in this application will be kept confidential by Austrade. It will be used by Austrade for the purposes of the Export Market Development Grants Act 1997 (EMDG Act) and the Australian Trade and Investment Commission Act 1985 (Austrade Act).

As an Australian Government agency, Austrade is bound by the Australian Privacy Principles (APPs) in the Privacy Act 1988 which regulate how Austrade may collect, use, disclose and store personal information and how individuals may access and correct personal information held about them.

For additional information please see the EMDG confidentiality and privacy notice, which is available from the Austrade website.

REQUIRED SUPPORTING DOCUMENTS

Depending on your answers to the questions in the application form you will be required to upload some supporting documentation.

QUESTION 39. 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 any body 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.

**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).

If you have received two or more grants and you have chosen to take Option A EMDG Performance measure at Question 28 on the 2018–19 application form, you will be subject to an export performance test. Under this test and subject to the maximum grant of $150,000 and funds available in the scheme, you will receive the lesser of:

- 50 per cent of (total eligible expenses less $5,000); or
- The relevant percentage of export earnings depending on how many grants you have received.

These percentages are as follows:

<table>
<thead>
<tr>
<th>Grant year</th>
<th>Percentage of export earnings</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>40%</td>
</tr>
<tr>
<td>4</td>
<td>20%</td>
</tr>
<tr>
<td>5</td>
<td>10%</td>
</tr>
<tr>
<td>6</td>
<td>7.5%</td>
</tr>
<tr>
<td>7 &amp; 8</td>
<td>5%</td>
</tr>
</tbody>
</table>

**Example 1:**

Applicant has received two previous grants:

- Total 2018–19 eligible expenses: $200,000
- Total 2018–19 export earnings: $400,000

Based on its level of eligible expenses:

\[
50\% \times (200,000 - 5,000) = 97,500
\]

Because the applicant is applying for its third grant, its grant will be the lesser of the $97,500 amount and 40 per cent of its $400,000 export earnings i.e. $160,000.

The applicant will be entitled to a grant of $97,500*
Example 2:

Applicant has received six previous grants:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total 2018–19 eligible expenses</td>
<td>$200,000</td>
</tr>
<tr>
<td>Total 2018–19 export earnings</td>
<td>$400,000</td>
</tr>
</tbody>
</table>

Based on its level of eligible expenses:

\[ 50\% \times (\$200,000 - \$5000) = \$97,500 \]

Because the applicant is applying for its seventh grant, its grant will be the lesser of the $97,500 amount and 5 per cent of its $400,000 export earnings i.e. $20,000.

The applicant will be entitled to a grant of $20,000.*

*For applicants entitled to an amount in excess of the initial payment ceiling amount, this will be subject to demand for grants and the amount available for the second-tranche payments for the 2018–19 grant year.

If you have received two or more grants and you have chosen to take Option B EMDG Performance measure at Question 28 on the 2018–19 application form, you must meet the Australian Net Benefits Requirements in order to receive further grants. Applicants that meet these requirements for the 2018–19 grant year will be entitled to receive a grant calculated according to its assessed 2018–19 eligible expenses.

The maximum grant for eligible applicants is $150,000, subject to funds available in the scheme as described below. There is a limit of eight grants per recipient and five grants per Approved Joint Venture recipient. There are no grant limits for Approved Body recipients.

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 2018–19 grant year is $40,000.

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

Updated May 2019
• 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.

FEEDBACK

Provide us with your feedback on EMDG via our online client feedback form.

Updated May 2019
## Completing your 2018–19 supporting Schedules

The purpose of the schedules is to provide Austrade with information needed for, or supplementary to, questions in the application form. The following table explains which schedules you will need to fill out.

<table>
<thead>
<tr>
<th>EMDG SCHEDULES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Eligible Expense Schedules are:</strong></td>
</tr>
<tr>
<td>1A</td>
</tr>
<tr>
<td>1B</td>
</tr>
<tr>
<td>2</td>
</tr>
<tr>
<td>4</td>
</tr>
<tr>
<td>5</td>
</tr>
<tr>
<td>6</td>
</tr>
<tr>
<td>7</td>
</tr>
<tr>
<td>8</td>
</tr>
</tbody>
</table>

Complete an expense schedule for each expense category for which you claim expenses. Itemise each and every expense you claim on the schedules. Expenses claimed must be in Australian dollars. For expenses incurred in foreign currency, evidence of how the Australian dollar value was calculated must be provided. The total of each schedule must equal the total of Question 35 (you should check that all totals are correct prior to submitting your application) on the 2018–19 application form.

Be careful to include all expenses you wish to claim. Any expenses notified to Austrade after your application has been submitted cannot exceed 10 per cent of the eligible expenses disclosed in the application.

<table>
<thead>
<tr>
<th>Export Earning Schedules:</th>
</tr>
</thead>
<tbody>
<tr>
<td>9A</td>
</tr>
<tr>
<td>9B</td>
</tr>
<tr>
<td>9C</td>
</tr>
<tr>
<td>9D</td>
</tr>
<tr>
<td>9E</td>
</tr>
</tbody>
</table>

Complete an export earning schedule only if you had export earnings in the 2018–19 financial year. You must complete an Export Earnings schedule that is appropriate to the type of product you export. If you are applying as an Approved Joint Venture you will need to calculate the total export earnings of each member that makes up the Approved Joint Venture. Exclude any export earnings of a member that:

- are not in respect of the activity approved by Austrade
- were earned at a time when the member was not a resident of Australia.

If you are applying as a trustee for a trust, include the export earnings derived from the business carried on for the purposes of that particular trust estate.

If you are an approved body you do not complete an export earning 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.

<table>
<thead>
<tr>
<th>Related companies</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
</tr>
</tbody>
</table>
Note: You may be required to lodge additional supporting evidence for overseas representative claims

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.

**Country**

State the country of your overseas representative.

**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 Details**

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 e.g. cheque, bank transfer etc.

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

- Amex
- BPAY
- Cash
- Cheque
- Contra
- Diners Club
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- MasterCard
- Offset
- PayPal
- T/T (telegraphic transfer)
- Visa
- Other.

**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 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 lodged 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)

**Country**

State the country of your marketing consultant.

**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 Details**

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 e.g. cheque, bank transfer etc.

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

- Amex
- BPay
- Cash
- Cheque
- Contra
- Diners Club
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- MasterCard
- Offset
- PayPal
- T/T (telegraphic transfer)
- Visa
- Other.

**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 22 MAY 2019

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, and those for promotion of exports to Iran up to and including 17 January 2016
- 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).

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.

**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.

**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:

- State the number of working days on your trip for which you want to claim the overseas visit allowance.

Inputting information directly on the schedule in the online application:

- 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).

**Supporting evidence**

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

**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, bank transfer).

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

- Amex
- BPay
- Cash
- Cheque
- Contra
- Diners Club
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- MasterCard
- Offset
- PayPal
- T/T (telegraphic transfer)
- Visa
- Other

**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**

MS Excel Template for schedule 2: this column does not appear in the template because when data is uploaded this amount is automatically calculated.
Please note – this is how a Schedule 2 Marketing Visits should be completed:

You do not need to enter number of working days claimed as the online application form calculates the days from the travel departure date to the travel return date. If you wish to claim fewer days you should input the days claimed in the ‘number of eligible working days claimed’ column. The calculation of the overseas visit allowance days occurs when the .csv is uploaded to the form – it does not appear on the template.

You can enter information for the trip on the top row of the trip. When the .csv is uploaded to the form, the data in the top row of a trip will be copied into all other rows of the trip.

When you save the template and then ‘Save As’ to create the .csv file, the result (when viewed in MS Excel) should look like this:
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 free tourism samples)

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 that you sent the free samples to.

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 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 activity was undertaken.

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 / 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:

- Cash
- Cheque
- Contra
- Diners Club
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- MasterCard
- Offset
- PayPal
- T/T (telegraphic transfer)
- Visa
- Other

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 22 MAY 2019

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.

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 that the advertising or promotional material was targeted at.

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

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

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, bank transfer).

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

- Amex
- BPay
- Cash
- Cheque
- Contra
- Diners Club
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- MasterCard
- Offset
- PayPal
- T/T (telegraphic transfer)
- Visa
- Other.

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 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 of origin of the overseas buyer.

**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.

**Travel expenses incurred**
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:

- Amex
- BPAY
- Cash
- Cheque
- Contra
- Diners Club
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- MasterCard
- Offset
- PayPal
- T/T (telegraphic transfer)
- Visa
- Other.

**Overseas buyer’s travel amount (whole Australian dollars)**
State the amount to be claimed for each expense.
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, and Iran up to and including 17 January 2016. 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, and Iran up to and including 17 January 2016.

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 may also claim expenses by way of insurance premiums paid for protection against possible infringement, in countries outside Australia, of eligible intellectual property.

Premiums are eligible to the extent they relate to the protection of intellectual property obtained under the laws of overseas countries except North Korea and New Zealand, and except Iran up to and including 17 January 2016.
Insurance costs must have been incurred for an approved promotional purpose under Sections 37 and 38 of the EMDG Act 1997 (the costs must be for increasing export sales of your product).

You cannot claim expenses of

- registering IP rights in Australia, North Korea or New Zealand, or in Iran up to and including 17 January 2016
- 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 portion of insurance premiums paid for protection under Australian law
- any portion of costs that are for other insurances, such as product liability
- 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 where the IP is registered and/or for which insurance protection applies. Exclude Australia, North Korea and New Zealand, and exclude Iran up to and including 17 January 2016.

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:

- Amex
- BPay
- Cash
- Cheque
- Contra
- Diners Club
- Direct Debit
- EFT (electronic funds transfer)
- Journal
- MasterCard
- Offset
- PayPal
- T/T (telegraphic transfer)
- Visa
- Other.

Claimed amount (whole Australian dollars)

State the amount you want to claim.
**GUIDE TO SCHEDULE 9A**

**EXPORT EARNINGS – GOODS**

**UPDATED 22 MAY 2019**

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**GUIDE TO WHAT YOU CAN CLAIM**

The total of all Export Earnings Schedules (9A to 9E) must equal the total of Export Earnings on the application form. Applicants should claim 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.

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**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.

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.

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 01/08/2018 and it will be translated to "Aug-18").

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).

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 9B
EXPORT EARNINGS – SERVICES / INTELLECTUAL PROPERTY RIGHTS (IP) / KNOW-HOW
UPDATED 22 MAY 2019

GUIDE TO WHAT YOU CAN CLAIM ON THIS SCHEDULE

The total of all Export Earnings Schedules (9A to 9E) must equal the total of Export Earnings on the application form. Applicants should claim 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 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).

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 01/08/2018 and it will be translated to “Aug–18”).

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 WHAT YOU CAN CLAIM ON THIS SCHEDULE

The total of all Export Earnings Schedules (9A to 9E) 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’.

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).

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 earnings received needs to be completed.

Date earnings received month only
State the earnings for a month only (for example input 01/08/2018 and it will be translated to “Aug–18”).

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 9D
EXPORT EARNINGS – EVENTS PROMOTERS
UPDATED 22 MAY 2019

GUIDE TO WHAT YOU CAN CLAIM

The total of all Export Earnings Schedules (9A to 9E) 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 9C Export Earnings – Tourism Services.

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.
GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

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).

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 01/08/2018 and it will be translated to “Aug–18”).

Net claimable earnings
State the amount received in net earnings for each event.
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 01/08/2018 and it will be translated to “Aug–18”).

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 10
RELATED COMPANIES
UPDATED 22 MAY 2019

GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

1. 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: 30/06/2019).

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

3. Describe how each listed body is related to each other listed body at the end of the grant year (for example: 30/06/2018) in terms of either:
   a. Holding company
   b. Subsidiary, as defined as part of question 18 of this guide.

Include overseas registered companies, if applicable.

EXAMPLE:
ABC Ltd and XYZ Ltd are both subsidiaries of LMN Holdings PLC (a British company).
Schedule 10 should include XYZ Ltd and LMN Holdings PLC.