



Export Market Development Grants (EMDG)

Reimbursement scheme - final grant year 2020-21
Guide to Schedule 10A - Export Earnings – Goods
June 2021

GUIDE TO WHAT YOU CAN CLAIM

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

Principal status

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

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

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

- Sales contracts between the applicant and the overseas purchaser
- Invoices from the applicant to the purchaser
- Bills of lading/air waybills

- evidence that the sale has been taken up in the applicant's Profit and Loss statement
- Payment flow – transfer of title from claimant to overseas resident.

Guide to what you need to provide on this schedule

Describe the promotional activity undertaken

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

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

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

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

Not BOTH.

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

Invoice / shipment number

State the invoice or shipment number.


Date earnings received (actual)

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 01/08/2020 and it will be translated to "Aug-20") or type 08/20.

Customer



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

Country

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

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

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

State the cost of the freight.

Insurance

State the cost of the insurance.

Free-on-board (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.