



# Export Market Development Grants (EMDG)

Reimbursement scheme - final grant year 2020-21  
Guide to Schedule 10C - Export Earnings – Tourism Services  
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 should claim export earnings **received** in the grant year.

### Guide to what you need to provide on this schedule

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

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

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

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

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

### Not BOTH.

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

### Fully describe the nature of the service/s

Describe the nature of the service.

### Invoice / shipment number

State the invoice or shipment number.

### Customer

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

### Country

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

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

### Amount invoiced (whole Australian dollars only)

State the amount of the export earnings received.

### 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.

### **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 Earnings claimed**

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