



# Export Market Development Grants (EMDG)

Reimbursement scheme - final grant year 2020-21  
Guide to Schedule 10E - Export Earnings – Related Entities  
June 2021

## GUIDE TO WHAT YOU CAN CLAIM

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

### 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.