

GUIDE TO SCHEDULE 9A

EXPORT EARNINGS – GOODS

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.

Principal status

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

An applicant is taken to sell eligible goods only if Austrade is satisfied that the property in the goods

passes from the applicant to a person that is not a resident of Australia at the time when the goods are sold.

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

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

GUIDE TO WHAT YOU NEED TO PROVIDE ON THIS SCHEDULE

Complete a schedule for each export earnings category relevant to your business. 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**



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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.