



Livres Canada Books

FRMAP – Special Redistribution

2022-2023 Final Report Guidelines

All recipients must complete a final report as soon as the entire redistribution amount has been spent or no later than **April 24, 2023**

We remind you that eligible expenses associated with this Special Redistribution must be incurred between April 1, 2022 and March 31, 2023.

Your cooperation is essential, and any incomplete report will be returned to you. Failure to submit this report may result in the recipient being denied access to the Livres Canada Books programs for 2023-2024.

We provide spreadsheets for you to use in preparing your Export Activities List, and an Enclosures Report. If you require your export sales percentage in order to complete this report, please contact Emilia Morgan, Programs and Events Officer at programs@livrescanadabooks.com. The completed forms must be submitted by email to programs@livrescanadabooks.com.

1. Export Activities List

You will note we have provided a list of eligible activities. Where appropriate, list corresponding costs; you may also add eligible expenses and corresponding costs in the “Other” section of the form.

Percentage of Eligible Export Sales

Please use the percentage of eligible export sales that is sent to you by Livres Canada Books.

Eligible Export Expenses

The total eligible expenses are equal to the redistribution amount received.

Activities List

Subtotal A

In order for Livres Canada Books to report to the Canada Book Fund data on the total amount invested by recipients in their export activities during the pandemic, it is essential that you provide a complete list of your eligible export expenses (even if this total is greater than the amount of eligible expenses).

- All expenses related to export activities incurred between April 1, 2022 and March 31, 2023 are eligible with the following exceptions: capital expenditures, cost of goods sold, including royalties, expenses not related to your export activities, hospitality expenses, expenses related to foreign authors, expenses related to volunteer support, such as training, meals, distinctive clothing and/or recognition, and travel expenses under this Special Redistribution.
- Costs must be indicated in Canadian dollars.
- All taxes paid as part of eligible activities are not covered and are to be excluded from the final report.
- Export activities already covered under Livres Canada Books' programs or a federal or provincial program will not be eligible for assistance under the Special Redistribution.

Salary Component

Salaries of individuals involved in international marketing under the redistribution (exclusively or not) may be claimed in addition to overhead expenses, subject to the following conditions:

- The Chief Executive Officer of the company must confirm in writing (on letterhead) the name, position and annual salary of the employee(s) involved in international marketing. If the Chief Executive Officer of the company is submitting his/her own salary, a copy of their T4 slip must be submitted.
- The amount claimed must not exceed \$2,000.

Total Expenses

The spreadsheet automatically calculates this amount. When a publisher's total expenses are less than the eligible expenses, the contribution is adjusted accordingly.

2. Enclosures Report

- You must send to Livres Canada Books invoices/receipts for your export activities and export-related expenses confirming 25% of the eligible expenses.
- The dates of all supporting documents should be between April 1, 2022 and March 31, 2023.
- Number, date and describe each supporting document listed in the Enclosures Report.
- Each document (invoice/receipt) submitted must be accompanied by a description in the Enclosures Report. A final report accompanied by a general ledger listing instead of a duly completed Export Activities List and Enclosures Report will be returned to the publisher.
- If an expense was not paid in Canadian dollars, indicate currency and exchange rate.
- If only a portion of the expense billed is used in the final report, provide the breakdown of your calculations.

Refer to the eligible export expenses and supporting documents table below to identify which specific supporting documents are required.

3. Certification

The final report Certification must be signed by the person authorised to submit and sign the report on behalf of the company.

4. Promotional Material

Publishers must submit copies of any publications, brochures, catalogues, advertisements or other promotional material produced and/or used for their international marketing strategy.

Eligible Export Expenses and Supporting Documents Summary

Mailing, shipping and storage of material

Eligible Expenses	Supporting Documents
<ul style="list-style-type: none"> • direct mail (foreign) • shipment of books (direct selling) • storage (foreign countries) 	<ul style="list-style-type: none"> • invoices confirming cost of mailing • invoices confirming cost of shipping • invoices confirming storage cost

Distribution fees, commissions, etc.

Eligible Expenses	Supporting Documents
<ul style="list-style-type: none"> • independent professional fees (consultant, publicist, rights agent) • commission paid to foreign sales representatives • distribution fees – promotion only (foreign countries) 	<ul style="list-style-type: none"> • invoice confirming professional fees • invoices/reports submitted by sales representative or foreign distributor • invoices/reports from foreign distributor

Promotional activities

Eligible Expenses	Supporting Documents
<ul style="list-style-type: none"> • advertising (foreign newspapers, magazines, social media) 	<ul style="list-style-type: none"> • invoices confirming production costs • invoices confirming ad space and rate • copy of the advertisement(s)
<ul style="list-style-type: none"> • promotional material (flyer, catalogues, bookmarks, posters, dummies, etc.) <i>Eligible portion = cost before taxes × percentage of eligible export sales</i> 	<ul style="list-style-type: none"> • invoice confirming production costs (confirm quantity used in foreign promotion) • invoice confirming cost of mailing/shipping • the original of all promotional material
<ul style="list-style-type: none"> • review copies or samples 	<ul style="list-style-type: none"> • confirm unit production cost of the books (confirm quantity used in foreign promotion) • invoice confirming cost of mailing/shipping
<ul style="list-style-type: none"> • creation and maintenance of a website <i>Eligible portion = cost before taxes × percentage of eligible export sales</i> 	<ul style="list-style-type: none"> • invoices related to the website
<ul style="list-style-type: none"> • telemarketing (long distance calls to foreign countries) 	<ul style="list-style-type: none"> • telephone bills (Canadian or foreign)

Foreign subscription

Eligible Expenses	Supporting Documents
<ul style="list-style-type: none"> • subscription to foreign magazine (book publishing) 	<ul style="list-style-type: none"> • subscription invoice

Ineligible Expenses

- Expenses not related to your export activities (outside Canada)
- Hospitality expenses
- Expenses related to foreign authors
- Expenses related to volunteer support, such as training, meals, distinctive clothing and/or recognition
- Capital expenditures, cost of goods sold, including royalties
- Travel expenses under this Special Redistribution

Ineligible Documents

- Credit card statements
- Internal expense reports
- Internal money requisitions not accompanied by relevant invoices/receipts
- Copy of cheques or cheque stubs not accompanied by relevant invoices
- Invitations, fair registrations and catalogue forms not accompanied by proof of payment
- Pay slips not accompanied by a letter signed by Chief Executive Officer confirming employee's name, position and amount claimed

Send your final report to:

Christy Doucet

Senior Programs and Events Manager

Livres Canada Books

1 Nicholas, Suite 504

Ottawa, Ontario, K1N 7B7

programs@livrescanadabooks.com

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