



## EXPORTER QUESTIONNAIRE

### deep drawn stainless steel sinks EXPORTED FROM THE PEOPLE'S REPUBLIC OF CHINA

Period of Investigation: 1 JANUARY – 31 DECEMBER 2013

Response due by: **8 May 2014**

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## THE GOODS UNDER CONSIDERATION

### Goods Description

The goods under consideration (“the goods”) ie the goods exported to Australia at allegedly at dumped prices and in receipt of subsidies, are:

*deep drawn stainless steel sinks with a single deep drawn bowl having a volume of between 7 and 70 litres (inclusive), or multiple drawn bowls having a combined volume of between 12 and 70 litres (inclusive), with or without integrated drain boards, whether finished or unfinished, regardless of type of finish, gauge, or grade of stainless steel and whether or not including accessories.*

### Additional information

Further information in relation to the goods was provided in the application as follows.

*For the purposes of the definition of the goods, the term “deep drawn” refers to a manufacturing process using metal forming technology to produce a smooth basin with seamless, smooth, and rounded corners. Deep drawn stainless steel sinks are available in various shapes and configurations and may be described in a number of ways including flush mount, top mount, or undermount (to indicate the attachment relative to the countertop). Stainless steel sinks with multiple deep drawn bowls that are joined through a welding operation to form one unit are covered by the scope of the investigations. “Finished or unfinished” refers to whether or not the imported goods have been surface treated to their intended final “finish” for sale. Typically, finishes include brushed or polished.*

*Deep drawn stainless steel sinks are covered by the scope of the investigation whether or not they are sold in conjunction with accessories such as mounting clips, fasteners, seals, sound-deadening pads, faucets (whether attached or unattached), strainers, strainer sets, rinsing baskets, bottom grids, or other accessories.*

*Excluded from the definition of the goods the subject of this application are stainless steel sinks with fabricated bowls. Fabricated bowls do not have seamless corners, but rather are made by notching and bending the stainless steel, and then welding and finishing the vertical corners to form the bowls. Stainless steel sinks with fabricated bowls may sometimes be referred to as “fabricated sinks”.*

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*Deep drawn stainless steel sinks are commonly used in residential and non-residential installations including in kitchens, bathrooms, utility and laundry rooms. When used in the context of bathrooms, deep drawn stainless steel sinks may there be referred to, for marketing purposes, as “wash basins”. As noted above, deep drawn stainless steel sinks may, or may not, have a single (or multiple) integrated drain board that forms part of the sink structure, designed to direct water into the sink bowl.*

### **Tariff classification**

The goods are currently classified to the tariff subheading 7324.10.00 (statistical code 52) of Schedule 3 to the *Customs Tariff Act 1995*.

These goods are subject to 5% Customs duty.

## BACKGROUND AND GENERAL INSTRUCTIONS

### Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is responsible for investigating the allegation that deep drawn stainless steel sinks have been exported to Australia from China at prices less than their normal value, and in receipt of countervailable subsidies, and that the dumping and subsidisation has caused material injury to the Australian industry

The Commission will use the information you provide to determine normal values and export prices over the investigation period. This information will determine whether deep drawn stainless steel sinks are dumped. You may make separate submissions concerning any other matter, for example injury.

The Commission investigation will be carried out under the provisions of the Part XVB of the *Customs Act 1901*.

### What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem you uncooperative. In that case, the Commission may be required to rely on information supplied by other parties (possibly information supplied by the Australian industry), and it may assess a dumping margin for your company based upon normal values that may be the highest determined in your country during the investigation period.

It is in your interest, therefore, to provide a complete and accurate submission, capable of verification.

### Due date for response

Manufacturers and exporters are requested to respond to this questionnaire and return it to the Commission within the time specified on the cover page. There is a statutory time limit imposed for the investigation. The Commission may not be able to consider submissions received after the due date.

If you cannot lodge your submission by the due date please advise the investigation Case Manager as soon as possible.

### Confidential and non-confidential submissions

You are required to lodge one confidential version (for official use only) and one non-confidential version (for public record) of your submission by the due date.

Please ensure that *each page* of information you provide is clearly marked either "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD".

## FOR PUBLIC RECORD

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record.

Please note, Australia's anti-dumping and countervailing legislation requires that to the extent that information given to the Commission is claimed to be confidential or whose publication would adversely affect a business or commercial interest, the person giving the information must ensure that a summary of that information contains sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

The legislation allows that a person is not required to provide a summary for the public record if the Commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information. However, such a summary would add considerably to an interested party's understanding of information contained in a document.

As provided for in Australia's anti-dumping and countervailing legislation, all submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. Note that if such an explanation is not provided, the Commission may disregard the information in the submission. An example of a statement to accompany deleted/blacked out text is:

[explanation of cost allocation through the divisions].

If, for some reason, you cannot produce a non-confidential summary, please contact the investigation Case Manager.

### **Exporter's declaration**

At Section J, you are required to make a declaration that the information contained in your submission is complete and correct. Alternatively, if you did not export the goods during the period of investigation, you may make a declaration to that effect.

You must return a signed declaration with your response to the questionnaire.

### **Verification of the information that you supply**

The Commission will seek to verify the information provided in your submission. Where there are a large number of exporters, the Commission may have to verify information from selected exporters only. The purpose of the visit is to verify the information submitted in response to this questionnaire. It is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be complete and accurate.

Verification visits take several days. We will want to examine in detail your company's records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

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After gathering the information we will prepare a report of the visit. We will provide you with a draft of the report and then respond to any questions you have. We will ask you to prepare a non-confidential copy of the report for the public record.

### **If you do not manufacture the goods**

You may export but not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods). In such cases it is important that you forward a copy of this questionnaire to the relevant manufacturers **immediately**. You should also inform the investigation case officer of the contact details for these manufacturers.

You should complete those sections of the questionnaire that you are reasonably able to complete. If, for example, you are unable to supply details of production costs, you should clearly explain why the section does not apply to your company.

### **If you do not export the goods**

Depending on the arrangement for sale of the goods to Australia through an intermediary, the Commission will have to determine who is the exporter of the goods for the purpose of this investigation.

In any case, information (such as cost of production data) supplied by the manufacturer will be relevant to establishing the normal value of the goods. In the absence of verified information, the Commission may use other available information. This information may result in a decision less favourable to your company.

### **Outline of information required by this questionnaire**

- Section A** General information relating to your company including financial reports.
- Section B** A complete list of your company's exports to Australia over the investigation period.
- Section C** A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the goods under consideration (the goods).
- Section D** A detailed list of all of your company's sales of like goods in your domestic market.
- Section E** Information to allow a fair comparison between export and domestic prices.
- Section F** Information in relation to your company's exports of like goods to countries other than Australia.
- Section G** Costs to make and sell, for exports to Australia and for the domestic market.
- Section H** Particular market situation
- Section I** Countervailing (subsidisation)
- Section J** Your declaration.



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**Section K** Exporter Questionnaire response checklist

**Appendix 1** A glossary of terms used in this questionnaire

### Some general instructions for preparing your response

- When answering the questionnaire please carefully read all instructions. The Commission requires a response to *all* sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.
- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.
- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.
- We recommend that you retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help us to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

### Instructions on providing electronic data

- It is important that information is submitted in electronic format.
- Electronic data should be emailed, or submitted on a CD-ROM or USB, or via email.
- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file). Excel files must be compatible to the USA version.
- An Excel workbook, ***Exporter Questionnaire spreadsheets – sinks*** accompanies this questionnaire and forms a template for your response to the data requested. The workbook is referred to throughout this questionnaire as appropriate. This workbook should be completed and used to provide the requested data where possible.
- If you cannot present electronic data in the requested format contact the investigation case officer as soon as possible.

## **Further information**

Before you respond to the questionnaire you should read all the key documentation related to this application including the applicant's non-confidential submission and the Anti-Dumping Notice notifying the initiation of the investigation. These documents are available on the Commission's website, [www.adcommision.gov.au](http://www.adcommision.gov.au)

We also advise that you read the attached glossary of terms.

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation Case Manager. The Commission will need to know the reasons.

## SECTION A - COMPANY STRUCTURE AND OPERATIONS

This section requests information relating to company details and financial reports.

### A-1 Identity and communication

Please nominate a person within your company who can be contacted for the purposes of this investigation:

*Head Office: Rhine Sinkwares Manufacturing Ltd. Huizhou*

Name: **You Yongqiang**

Position in the company: **General Manager**

Address: **Changfu Road Changning Boluo Huizhou Guangdong China**

Telephone: **86-752-660 3282**

Facsimile number: **86-752-689 3982**

E-mail address of contact person: **You@RHINESink.com**

*Factory: Rhine Sinkwares Manufacturing Ltd. Huizhou*

Address: **Changfu Road Changning Boluo Huizhou Guangdong China**

Telephone: **86-752-6893 981/6603 283**

Facsimile number: **86-752-6893 982**

E-mail address of contact person: **You@RHINESink.com**

### A-2 Representative of the company for the purpose of investigation

If you wish to appoint a representative to assist you in this investigation, provide the following details:

Name: **Yong ZHOU**

Address: **20/F, China Resources Building, 8 Jianguomenbei Avenue, Beijing, China.**

Telephone: **86-10-8519 1296**

Facsimile/Telex number: **86-10-8519 1350**

E-mail address of contact person: **zhouyong@junhe.com**

*Note that in nominating a representative, the Commission will assume that confidential material relating to your company in this investigation may be freely released to, or discussed with, that representative.*

### A-3 Company information

1. What is the legal name of your business? What kind of entity is it (eg. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

**FOR PUBLIC RECORD**

**RESPONSE:**

The legal name of our company is Rhine Sinkwares Manufacturing Ltd. Huizhou (hereinafter referred to as "RHINE").

**RHINE is a Chinese-foreign Joint Venture (limited liability Company).**

**There is no other business name that RHINE used to export and/or sell goods.**

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company).

**RESPONSE:**

**【Limited information omitted as they concern the investor and the shareholding percentage of the shareholders of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

3. If your company is a subsidiary of another company, list the principal shareholders of that company.

**RESPONSE:**

**【Limited information omitted as they concern the parent company of the Company and the shareholders of the parent company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

**RESPONSE:**

**Not applicable, since our parent company is not a subsidiary of any company.**

5. Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.

**RESPONSE:**

**【Limited Exhibit omitted as they concern the affiliation diagram of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

**RHINE does not have any associated companies except for its parent company.**

6. Are any management fees/corporate allocations charged to your company by your parent or related company?

**RESPONSE:**

**No. There is no management fee/corporate allocation charged to RHINE by our parent or related company.**

7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.

**RESPONSE:**

**RHINE is a manufacturer of deep drawn stainless steel sinks. RHINE produced, sold and exported deep drawn stainless steel sinks in both domestic market and foreign market including Australia.**

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
- produce or manufacture
  - sell in the domestic market
  - export to Australia, and
  - export to countries other than Australia.

**RESPONSE:**

**Not applicable, since RHINE performed all of the four functions in the question.**

9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.

**RESPONSE:**

**【Limited Exhibit omitted as they concern the internal organization structure of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

10. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

**RESPONSE:**

**【Limited Exhibit omitted as the annual report concern the financial data of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

Please refer to **Exhibit A-3-10(2)** for the company brochures, including the introduction of RHINE and its main products.

**A-4 General accounting/administration information**

1. Indicate your accounting period.

**RESPONSE:**

**The accounting period is from January 1 to December 31.**

2. Indicate the address where the company's financial records are held.

**RESPONSE:**

**The financial records are held in the manufacturing premise of RHINE, and its address is Changfu Road Changning Boluo Huizhou Guangdong China.**

3. Please provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:

- chart of accounts;
- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under consideration, and
- the company.

**RESPONSE:**

**【Limited Exhibit omitted as they concern the financial data of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

**RESPONSE:**

**Not applicable, please refer to the response to Question A-4-3.**

5. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If so, provide details.

**RESPONSE:**

**No. Our accounting practice keeps the same with the generally accepted accounting principles in China.**

6. Describe:

The significant accounting policies that govern your system of accounting, in particular:

- the method of valuation for raw material, work-in-process, and finished goods inventories (eg last in first out –LIFO, first in first out- FIFO, weighted average);
- 
- costing methods, including the method (eg by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- valuation methods for scrap, by products, or joint products;
- valuation and revaluation methods for fixed assets;
- average useful life for each class of production equipment and depreciation method and rate used for each;
- treatment of foreign exchange gains and losses arising from transactions;
- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;
- inclusion of general expenses and/or interest;
- provisions for bad or doubtful debts;
- expenses for idle equipment and/or plant shut-downs;
- costs of plant closure;
- restructuring costs;
- by-products and scrap materials resulting from your company's production process; and
- effects of inflation on financial statement information.

**RESPONSE:**

**【Limited information omitted as they concern the specific accounting policies of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

7. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

**RESPONSE:**

**Not applicable, since none of the accounting methods used by RHINE have changed over the last two years.**

**A-5 Income statement**

Complete the spreadsheet '**Income statement**' in the *Exporter Questionnaire spreadsheets – sinks* workbook.

*Note: if your financial information does not permit you to present information in accordance with this spreadsheet please present the information in a form that closely matches the table.*

You will note that the spreadsheet requires information concerning all products produced and for the goods under consideration ('*goods under consideration*' (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

*This information will be used to verify the completeness of cost data that you provide in Section G. If, because of your company's structure, the allocations would not be helpful in this process, please explain why this is the case.*

**RESPONSE:**

**【Limited Annexure omitted as they concern the financial data of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**



## A-6 Sales

Complete the spreadsheet 'Turnover' in the *Exporter Questionnaire spreadsheets – sinks* workbook.

*Note: if your financial information does not permit you to present information in accordance with this spreadsheet please present the information in a form that closely matches the table.*

This requires you to state your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept.

*This information will be used to verify the cost allocations to the goods under consideration in Section G.*

*Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.*

### RESPONSE:

**【Limited Annexure omitted as they concern the financial data of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

## SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)

*This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but the Commission may also compare prices at the ex factory level, or another level if considered appropriate.*

*You should report prices of **all** goods under consideration (the goods) **shipped** to Australia during the investigation period.*

*The invoice date will normally be taken to be the date of sale. If you consider:*

- the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;*
- an alternative date should be used when comparing export and domestic prices*

*you **must** provide information in section D on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

**B-1** For each customer in Australia to whom you shipped goods in the investigation period list:

name;  
address;  
contact name and phone/fax number where known; and  
trade level (for example: distributor, wholesaler, retailer, end user, original equipment manufacturer).

**RESPONSE:**

**【Limited Exhibit omitted as they concern the Australian customers of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】 .**

**B-2** For each customer identified in B1 please provide the following information.

- (a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

**RESPONSE:**

**RHINE shipped the subject merchandise to its Australian customers directly.**

- (b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.

**RESPONSE:**

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**Not applicable, since RHINE shipped the subject merchandise to its Australian customers directly.**

- (c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of DDP sales, explain who retains ownership when the goods enter Australia.

**RESPONSE:**

**【Limited information omitted as they concern the trade term of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】 There is no DDP sales for Australian sales.**

- (d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

**RESPONSE:**

**Not applicable, since RHINE shipped the subject merchandise to its Australian customers directly.**

- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

**RESPONSE:**

**【Limited information omitted as they concern the sales process of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- (f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (eg free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

**RESPONSE:**

**No, RHINE is not related to any of its Australian customers and has no financial or other arrangements with the customers in Australia.**

**FOR PUBLIC RECORD**

- (g) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

**RESPONSE:**

**Not applicable, since RHINE does not have forward orders of the goods under consideration.**

**B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

**RESPONSE:**

**No. The prices did not vary by different distribution channels.**

**B-4 Australian sales data**

Complete the 'Australian sales' spreadsheet in the *Exporter Questionnaire spreadsheets – sinks* workbook.

This data should be provided on a transaction by transaction basis.

The below table provides some explanation of the data requested in the Australian sales spreadsheet.

<b>Column heading</b>	<b>Explanation</b>
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model	commercial model/grade or type
Number of bowls	the number of bowls of the sink sold, for example single bowl, 1 and ½ bowls, double bowl, etc.
Drainer boards	If the sink includes one or more drainer boards, identify the number of these
Finish	sink surface finish e.g. polished, brushed, unfinished
Brand name	If the sink is sold under a particular brand name, identify this
Product tier	In the application, the Australian industry identified that sinks may be classified into entry-level, mid or top-range sinks, which is relative to their pricing. Identify if the sink sold is considered entry-level, mid or top-range product.
Accessories included	If the sink is sold with 'accessories' other than the sink and drainer board itself, identify which accessories are included (e.g. strainer, etc)
Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	Refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	If applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)

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Payment terms	Agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis eg kg.
Gross invoice value	Gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	If applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	the amount of any deferred rebates or allowances paid to the importer in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	<b>any other</b> costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

\*\* FOB export price and Ocean Freight:

FOB export price: An FOB export price must be calculated for each shipment - regardless of the shipping terms. FOB price includes inland transportation to the port of exportation, inland insurance, handling, and loading charges. It excludes post exportation expenses such as ocean freight and insurance. Use a formula to show the method of the calculation on each line of the export sales spreadsheet.

Ocean freight: as ocean freight is a significant cost it is important that the actual amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the investigation period.

Freight allocations must be checked for consistency.

\* All of these costs are further explained in section E-1.

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**RESPONSE:**

**【Limited annexure omitted as they concern the transaction by transaction database for Australian sales of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】 .**

**B-5** If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column (see “other factors” in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

**RESPONSE:**

**Not applicable, since there is no other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in table above.**

**B-6** For each type of discount, rebate, allowance offered on export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

**RESPONSE:**

**Not applicable, since there is no discount, rebate, allowance offered on export sales to Australia.**

**B-7** If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

**RESPONSE:**

**Not applicable, since RHINE did not issue credit notes (directly or indirectly) to the customers in Australia.**

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**B-8** If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (eg. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:

Import duties	Amount of import duty paid in Australia
Inland transport	Amount of inland transportation expenses within Australia included in the selling price
Other costs	Customs brokers, port and other costs incurred (itemise)

**RESPONSE:**

**Not applicable.**

**B-9** Select two shipments, in different quarters of the investigation period, and provide a complete set of all of the documentation related to the export sale. For example:

- the importer's purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

The Commission will select additional shipments for payment verification at the time of the visit.

**RESPONSE:**

**【Limited Exhibit omitted as they concern the sales documents about Australian sales of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】 .**

**SECTION C - EXPORTED GOODS & LIKE GOODS**

**C-1** Fully describe all of the goods you have exported to Australia during the investigation period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the exported goods.

**RESPONSE:**

**【Limited annexure omitted as it concern the types and their specification details of the goods RHINE exported to Australia. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

**C-2** List each type of goods exported to Australia (these types should cover all types listed in spreadsheet “**Australian sales**” – see section B of this questionnaire).

**RESPONSE:**

**Please refer to Response to Question C-1 for the goods list sold by RHINE to Australia during the IP.**

**C-3** If you sell like goods on the domestic market, for each type of the goods that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically; and provide a detailed explanation of the differences where the domestic goods (ie. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

An example of how this information can be presented is provided in the below table.

<b>EXPORTED TYPE</b>	<b>DOMESTIC TYPE</b>	<b>IDENTICAL?</b>	<b>DIFFERENCES</b>
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate “YES”. Otherwise “NO”	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table refer to documents which outline differences

**RESPONSE:**

**【Limited annexure omitted as it concern the models exported to Australia and the comparable models sold domestically. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**



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**C-4** Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

**RESPONSE:**

**【Limited annexure omitted as it concern the technical information on the goods that RHINE sold on the domestic market. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

## SECTION D - DOMESTIC SALES

*This section seeks information about the sales arrangements and prices in the domestic market of the country of export.*

*All domestic sales made during the investigation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case officer **before** completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission's requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

*The Commission will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.*

*If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices –*

- *you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*
- *If you do not have any domestic sales of like goods you must contact the case officer who will explain the information the Commission requires for determining a normal value using alternative methods.*

**D-1** Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

**RESPONSE:**

**【 Limited information omitted as it concern the domestic sales process of our Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature. 】 .**

**D-2** Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

**RESPONSE:**

**There is only one channel for RHINE. Therefore, this question is not applicable.**

**D-3** Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
- whether price includes the cost of delivery to customer.

If sales are in accordance with price lists, provide copies of the price lists.

**RESPONSE:**

**【Limited information omitted as they concern the process of setting price and sales and trade term of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

**D-4 Domestic sales data**

Complete the ‘**Domestic sales**’ spreadsheet in the ***Exporter Questionnaire spreadsheets – sinks*** workbook.

This data should be provided on a transaction by transaction basis.

The below table provides some explanation of the data requested in the Domestic sales spreadsheet.

<b>Column heading</b>	<b>Explanation</b>
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model	commercial model/grade or type of the goods
Number of bowls	the number of bowls of the sink sold, for example single bowl, 1 and ½ bowls, double bowl, etc.
Drainer boards	If the sink includes one or more drainer boards, identify the number of these
Finish	sink surface finish e.g. polished, brushed, unfinished
Brand name	If the sink is sold under a particular brand name, identify this
Product tier	In the application, the Australian industry identified that sinks may be classified into entry-level, mid or top-range sinks, which is relative to their pricing. Identify if the sink sold is considered entry-level, mid or top-range product.
Accessories included	If the sink is sold with ‘accessories’ other than the sink and drainer board itself, identify which accessories are included (e.g. strainer, etc)
Product code	code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider

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	that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	eg ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc
Quantity	quantity in units shown on the invoice eg kg.
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts on the Invoice	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other Allowances	the actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	<b>any other</b> costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Costs marked with \* are explained in section E-2.

**RESPONSE:**

**【Limited annexure omitted as they concern the transaction by transaction database for domestic sales. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

**D-5** If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see “other factors”). For example, certain other selling expenses incurred.

**RESPONSE:**

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**Not applicable, since there is no any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4.**

**D-6** For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

**RESPONSE:**

**Not applicable, since RHINE did not offer commission, discount, rebate and allowance on domestic sales of like goods.**

**D-7** Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

The Commission will select additional sales for verification at the time of our visit.

**RESPONSE:**

**【Limited Exhibit omitted as it concerns the domestic sales documents of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】 .**

## SECTION E - FAIR COMPARISON

*Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (ie. the normal value).*

*Where the normal value and the export price are not comparable adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.*

*As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.*

*To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.*

*Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence the Commission may disallow the adjustment.*

*Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.*

*A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.*

*The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.*

## **E-1 Costs associated with export sales**

(These cost adjustments will relate to your responses made at question B-4, 'Australian sales')

### **1. Transportation**

Explain how you have quantified the amount of inland transportation associated with the export sale ("**Inland transportation costs**"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

#### **RESPONSE:**

**For the export sales, RHINE got a delivery cost summary from its service provider at the beginning of each month. Please refer to our response to Question B-9 for the sample. In the summary, the inland cost, loading, brokerage and handling fee were kept based on the container number which was listed on the bill of lading. Therefore, RHINE can trace these costs by shipment. In the Australian sales database, RHINE used the total costs of the shipment divided by the total quantity of the shipment to get the unit cost of the inland cost, loading, brokerage and handling fee.**

### **2. Handling, loading and ancillary expenses**

List all charges that are included in the export price and explain how they have been quantified ("**Handling, loading & ancillary expenses**"). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:

- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges, letter of credit fees
- other ancillary charges.

#### **RESPONSE:**

**Please refer to the above response to Question E-1-2.**

### **3. Credit**

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The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales eg, short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

### RESPONSE:

**【Limited information omitted as they concern the payment term of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

For the sales paid after the shipment, RHINE calculate the credit cost based on the following fomula: sales value\*dates shown in the payment term\*/365 \* short term interest rate.

As RHINE had no borrowing during the IP, we collected the interest rates from the website of People's Bank of China.  
[http://www.pbc.gov.cn/publish/goutongjiaoliu/524/2012/20120705184941036264037/20120705184941036264037 .html](http://www.pbc.gov.cn/publish/goutongjiaoliu/524/2012/20120705184941036264037/20120705184941036264037.html)

In the attachment, the interest rate for one year borrowing is 6%.

#### 4. Packing costs

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed 'Packing'.

### RESPONSE:

There is no difference of packing for the same product sold in the domestic market or export market, therefore, RHINE has omitted this item.

#### 5. Commissions

For any commissions paid in relation to the export sales to Australia:

- provide a description; and



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- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed “**Commissions**”. Identify the general ledger account where the expense is located.

### RESPONSE:

**Not applicable, since there was no commissions paid in relation to the export to Australia.**

### 6. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

### RESPONSE:

**Not applicable, since RHINE did not provide warranties, guarantees and after sales services to customers.**

### 7. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. For example, other variable or fixed selling expenses, including salesmen’s salaries, salesmen’s travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

### RESPONSE:

**There are no other factors to be adjusted.**

### 8. Currency conversions

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a ‘sustained’ movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect ‘sustained’ movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the investigation period.

### RESPONSE:

**RHINE used its accounting exchange rates for each month.**

## **E-2 Costs associated with domestic sales**

(These cost adjustments will relate to your responses made at question D-4, “domestic sales”)

*The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.*

### **1. Physical characteristics**

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

You should provide copies of your Bill of Materials for both the goods exported to Australia and those associated with domestic sales, and identify those components or inputs into production that are different, for example, specify different:

- Steel grades (Grade 304);
- Chrome/nickel content (18/10, compared with 18/8);
- Steel gauge (18, 20 or 22 gauge);
- Bowl finish (labour hours to achieve a brushed or polished finish);
- Inclusion or exclusion of a drainer board; and
- Inclusion or exclusion of a strainer/basket waste.

### **RESPONSE:**

**There is no physical characteristics differences between the domestic and export products.**

### **2. Import charges and indirect taxes**

If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods), or

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- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions.

Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate you must provide information showing the import duty borne by the domestic sales. (That is, it is not sufficient to show the drawback amount and the export sales quantity to Australia. For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment).

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

### Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: *“Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs”*

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

### **RESPONSE:**

**Not applicable. No such adjustment is claimed.**

### **3. Level of trade**

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Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

- (a) *costs arising from different functions*: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

- (b) *level discount*: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

RESPONSE:

For both domestic and export sales, the customer are mainly trader, therefore, we need not to do any adjustment on this.

4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales in order of preference is:

- the rate, or average of rates, applying on actual short term borrowing's by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the investigation period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system<sup>1</sup>, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

This ratio equals the total credit sales divided by average accounts receivable. (It is a measure of how many times the average receivables balance is converted into cash during the year).

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:

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<sup>1</sup> Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

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- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

### 2. *Calculate the average credit period*

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

The resulting average credit period should be tested against randomly selected transactions to support the approximation.

*The following items are identified in the amounts quantified at question D-4:*

**Response: For both domestic and export sales, the customer are mainly trader, therefore, we need not to do any adjustment on this.**

### 5. **Transportation**

Explain how you have quantified the amount of inland transportation associated with the domestic sales (“**Inland transportation Costs**”). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

#### **RESPONSE:**

**【Limited information omitted as they concern the trade term of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

### 6. **Handling, loading and ancillary expenses**

List all charges that are included in the domestic price and explain how they have been quantified (“**Handling, loading and ancillary Expenses**”). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

#### **RESPONSE:**

**There are no such expenses for domestic sales.**

### 7. **Packing**

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed “**Packing**”.

RESPONSE:

**Not applicable. There is no packing difference between the domestic and Australian sales.**

**8. Commissions**

For any commissions paid in relation to the domestic sales:

- provide a description
- explain the terms and conditions that must be met.

Report the amount in the sales listing under the column headed "**Commissions**". Identify the general ledger account where the expense is located.

RESPONSE:

**Not applicable, since there is no commission paid in relation to the domestic sales.**

**9. Warranties, guarantees, and after sales services**

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses ("**Warranty & Guarantee expenses**" and "**Technical assistance & other services**"), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

RESPONSE:

**Not applicable, since RHINE did not provide warranties, guarantees and after sales services to customers.**

**10. Other factors**

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed "**Other factors**". List the factors and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;

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- *advertising*; and
- *bad debt*.

**RESPONSE:**

**Not applicable, since there was no other factor that affected the price comparability.**

**E-3 Duplication**

In calculating the amount of the adjustments you must ensure that there is no duplication.

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson's salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

**RESPONSE:**

**There is no duplication.**



**SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)**

*Your response to this part of the questionnaire may be used by the Commission to select sales to a third country that may be suitable for comparison with exports to Australia.*

*Sales to third countries may be used as the basis for normal value in certain circumstances. The Commission may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.*

**F-1 Third country sales data**

Complete the 'Third country' spreadsheet in the **Exporter Questionnaire spreadsheets – sinks** workbook.

This data should be provided on a summary basis.

The below table provides some explanation of the data requested in the Third country spreadsheet.

<b>Column heading</b>	<b>Explanation</b>
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Unit of quantity	Show unit of quantity eg kg
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country eg. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country eg CIF, FOB, ex-factory, DDP etc.

**RESPONSE:**

**【Limited annexure omitted as they concern the third country sales database. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

**F-2** Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

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**RESPONSE:**

**Sales quantity will affect the sales price.**

## SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE

*The information that you supply in response to this section of the questionnaire will be used for various purposes including:*

- *testing the profitability of sales of like goods on the domestic market;*
- *determining a constructed normal value of the goods under consideration (the goods) - ie of the goods exported to Australia; and*
- *making certain adjustments to the normal value.*

*You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (eg. non-operating expenses not included elsewhere) associated with the goods.*

*In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.*

*If, in response to question B4 (Sales to Australia, Export Price) you:*

- *reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and*
- *provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)*

*you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the investigation period.*

*At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.*

### **G-1. Production process and capacity**

1. Describe the production process for the goods. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

#### **RESPONSE:**

**【Limited Exhibit omitted as they concern the production process of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

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**【Limited information omitted as they concern the specific products manufactured using the same production facilities as the subject merchandise and scrap or by-products of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

**G-2. Production capacity data**

Complete the 'Production' spreadsheet in the *Exporter Questionnaire spreadsheets – sinks* workbook.

**RESPONSE:**

**【Limited annexure omitted as they concern the production capacity data of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

**G-3. Cost accounting practices**

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

**RESPONSE:**

**【Limited information omitted as they concern the cost accounting system and budgeted cost system of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- 2 Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

**RESPONSE:**

**No, the company's cost accounting system is based on actual costs rather than standard costs.**

- 3 Provide details of any significant or unusual cost variances that occurred during the investigation period.

**RESPONSE:**

**Not applicable. There is no significant or unusual cost variance that occurred during the investigation period.**

- 4 Describe the profit/cost centres in your company's cost accounting system.

**RESPONSE:**

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**【Limited information omitted as they concern the profit/cost centres of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- 5 For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under consideration. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

**RESPONSE:**

**As explained in the response to question G3.1, the total cost for each cost centre are calculated by timing the production volume of this category with average production cost of all products.**

**Among all production inputs, only the value fixed assets are depreciated. 【Limited information omitted as they concern the specific depreciation years of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

**The company does not maintain allowances for capital expenditures and other development costs in its accounting system.**

- 6 Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.

**RESPONSE:**

**【Limited information omitted as they concern the product specificity of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- 7 List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.

**RESPONSE:**

**RHINE has no such production costs.**

- 8 State whether your company engaged in any start-up operations in relation to the goods under consideration. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

**RESPONSE:**

**RHINE did not engaged in any start-up operations in relation to the subject merchandise during the POI.**

- 9 State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation it its accounting records.

RESPONSE:

Not applicable.

**G-4 Cost to make and sell on domestic market**

*This information is relevant to testing whether domestic sales are in the ordinary course of trade.<sup>2</sup>*

Complete the 'Domestic CTMS' spreadsheet in the *Exporter Questionnaire spreadsheets – sinks* workbook.

- Please provide the actual unit cost to make and sell separately for each model/type (identified in section C) of the like goods sold on the domestic market.

RESPONSE:

**【Limited annexure omitted as they concern the cost of the production of the like goods sold on domestic market. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

RESPONSE:

**【Limited Exhibit omitted as they concern the monthly cost for like goods sold on domestic market. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

RESPONSE:

**【Limited information omitted as they concern the source of cost information of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

RESPONSE:

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<sup>2</sup> The Commission applies the tests set out in s.269TAA of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.

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**【Limited information omitted as they concern the fixed and variable cost of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.
- Please specify unit of currency.

**RESPONSE:**

**The currency as reported in this section is RMB.**

- Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

**RESPONSE:**

**Not applicable since for the goods with same specifications, their cost are same no matter to where they are sold.**

- Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

**RESPONSE:**

**【 Limited information omitted as they concern the allocation method for the production cost of each specification. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

**RESPONSE:**

**Not applicable.**

- Supply your Bill of Materials **separately for each model/type** (identified in section C) of the like goods sold on the domestic market.

**RESPONSE:**

**The raw material for the production of the production under investigation is stainless steel. 【Limited Exhibit omitted as they concern the bill of material of the goods sold in domestic market. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】 .**

## G-5 Cost to make and sell goods under consideration (goods exported to Australia)

*The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.*

Complete the 'Australian CTMS' spreadsheet in the *Exporter Questionnaire spreadsheets – sinks* workbook.

- Please provide the actual unit cost to make and sell separately for each model/type (identified in section C) of the goods sold to Australia.

### RESPONSE:

**【Limited annexure omitted as they concern the cost of the production for the goods exported to Australia. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

### RESPONSE:

**【Limited Exhibit omitted as they concern the monthly cost for the goods exported to Australia. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

### RESPONSE:

**【Limited information omitted as they concern the source of cost and allocation method for cost of goods. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

### RESPONSE:

**【Limited information omitted as they concern the fixed and variable costs of the company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.



**FOR PUBLIC RECORD**

- Please specify unit of currency.

**RESPONSE:**

**The currency as reported in this section is RMB.**

- Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

**RESPONSE:**

**Not applicable since for the goods with same specifications, their cost are same no matter to where they are sold.**

- Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

**RESPONSE:**

**【Limited information omitted as they concern the allocation method of production cost. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

**RESPONSE:**

**Not applicable.**

- Supply your Bill of Materials **separately for each model/type** (identified in section C) of the like goods sold on the domestic market.

**RESPONSE:**

**The raw material for the production of the production under investigation is stainless steel. 【Limited Exhibit omitted as they concern the bill of materials for the goods exported to Australia. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

**G-6 Major raw material costs**

List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

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- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (eg market prices, transfer prices, or actual cost of production).

Where the major input is produced by an associate of your company the Commission will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc).

The term associate is defined in section 269TAA of the *Customs Act*. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

**Important note: If the major input is sourced as part of an integrated production process you should provide detailed information on the full costs of production of that input.**

### **RESPONSE:**

**The only raw material for the production under investigation is stainless steel. RHINE purchases stainless steel from its unrelated suppliers.**

**RHINE values its raw materials with its actual purchasing costs in accounting system.**

## SECTION H – PARTICULAR MARKET SITUATION

*The applicants claim that a ‘market situation’ exists in respect of deep drawn stainless steel sinks from China due to government influence on both the prices of the goods and the major raw material inputs (cold-rolled stainless steel) used in the manufacture of the goods.*

*The existence of a ‘market situation’ could affect the Commission’s approach to calculating normal value within its dumping assessment.*

*In broad terms, it is generally the case that the normal value of the goods is the price paid for like goods sold for home consumption in the country of export. One of the exceptions to using domestic selling prices for this purpose provides that the domestic selling prices are not an appropriate basis for normal value if the Minister is satisfied that a situation in the market has rendered domestic selling prices unsuitable for establishing normal values (i.e. a ‘particular market situation’ exists).*

*One of these situations may be where the domestic selling prices in the country of export have been materially affected by government influence rendering those prices unsuitable for use in establishing normal values.*

*Through this questionnaire, the Commission is providing producers/exporters of the subject goods in China the opportunity to supply evidence that the sector under investigation is operating under market conditions. In examining the matter, the Commission will also send questionnaires to the Government of China and continue to examine information available from third-party sources.*

*It may be necessary for the Commission to request additional information following receipt and review of your response.*

There are three parts to this section:

- PART H-1 - Requests information concerning the organisation of your company and the Government of China’s involvement in the business of your company.
- PART H-2 - Requests information concerning the Government of China’s measures with respect to the steel industry in China.
- PART H-3 - Requests information concerning the deep drawn stainless steel sinks sector in the region where your company is located.

### **PART H-1 GENERAL INFORMATION**

The information requested in this part will provide an overview of your corporate organisation and the Government of China’s involvement in your business. In addition to your response to each of the questions, all necessary supporting documentation is requested.

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1. Specific questions are asked throughout this questionnaire in relation to the Government of China's interaction with your businesses.

However, please generally describe all interaction that your business has with the Government of China at all levels, including (but not limited to):

- a) reporting requirements;

**RESPONSE:**

**RHINE is not required to report to Government.**

- b) payment of taxes;

**RESPONSE:**

**RHINE has to pay enterprise income tax, VAT, stamp tax, local tax for education, urban maintenance and construction tax to the government.**

- c) senior management representation within your business;

**RESPONSE:**

**Government does not have senior management representation within RHINE.**

- d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC.

**RESPONSE:**

**RHINE is not supervised by SASAC or any body under the control of SASAC.**

- e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);

**RESPONSE:**

**None of the business decisions have to be approved / negotiated by the government.**

- f) licensing;

**RESPONSE:**

**Because RHINE is a Chinese-foreign joint venture, RHINE has to obtain the approval from local administration for foreign economic relations and trade first, and after the approval, register with local administration for industry and commerce to get business license and start operation.**

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g) restrictions on land use;

**RESPONSE:**

**RHINE was not subject to any restrictions on land use.**

h) provision of loans; or

**RESPONSE:**

**RHINE did not receive loans from any level of governments.**

i) provision of grants, awards or other funds.

**RESPONSE:**

**RHINE has received one grant, i.e. international market developing funds of small and medium sized enterprises during the investigation period.**

**2. Business structure, ownership and management**

a) Indicate whether your company is a state-owned or state-invested enterprise (SIE) (refer to the Glossary of Terms for definition).

**RESPONSE:**

**No. RHINE is not a state-owned or state-invested enterprise; please refer to our response to A-3-2 and A-3-3.**

b) List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.

Indicate the names of common directors and officers between yours and related businesses, where applicable.

**RESPONSE:**

**【Limited information omitted as they concern the member of board of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

c) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of China (at any level, from any agency, party, or otherwise associated entity, including SASAC)?

If so, identify the individuals, their role on that Board and their affiliation with the Government of China.

**RESPONSE:**

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**No, none of the members of Board of Directors or Board of Shareholders of RHINE has been representatives, employees, or otherwise affiliated with the government of China.**

- d) Does your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders have a representative from the Chinese Communist Party (CCP)? If so, identify their name and title and indicate their position at the board level.

**RESPONSE:**

**No, none of the members of Board of Directors or Board of Shareholders of RHINE has been representative of Chinese Communist Party.**

- e) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the Government of China? If so, identify any relevant government department(s) they are affiliated with.

**RESPONSE:**

**No, none of the members of Board of Directors or Board of Shareholders of RHINE has been appointed, managed or recommended by the government of China.**

- f) Indicate who owns what percentage of all shares in your business and identify whether they are:
- an affiliate, representative, agency or otherwise representative of the Government of China;
  - employees of your business;
  - foreign investors; or
  - other (please specify).

**RESPONSE:**

**【Limited information omitted as they concern the information of the shareholders of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- g) Provide the details of any significant changes in the ownership structure of your business during the investigation period.

**RESPONSE:**

**Not applicable, since there was no change in the ownership structure of RHINE during the investigation period.**

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- h) Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.

**RESPONSE:**

**Not applicable, since there is no position within RHINE that are appointed or designated to act on behalf of government of China authorities.**

- i) Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.

**RESPONSE:**

**No, there is no requirement in law and in practice to have government representation at any level of RHINE.**

- j) If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.

**RESPONSE:**

**Not applicable, since RHINE is not a public-traded company.**

- k) Who has the ability to reward, fire or discipline your business' senior managers?

**RESPONSE:**

**The Board of Directors has the ability to reward, fire or discipline the senior mangers.**

- l) Do any of your company's senior managers hold positions in any Government of China departments or organisations, associations or Chambers of Commerce? If so describe the nature of these positions.

**RESPONSE:**

**No. None of our company's senior managers hold any position in any government of China department or organisations, associations or chambers of commerce.**

- m) Provide the names and positions of your company's pricing committee.

**RESPONSE:**

**【Limited information omitted as they concern the information of the pricing determination of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

**3. Licensing**

- a) Provide a copy of your business license(s).

**RESPONSE:**

Please refer to **Exhibit H-1-3.a** for the business license and approval of establishment of enterprises with foreign investment of RHINE.

- b) Identify the Government of China departments or offices responsible for issuing the license(s).

**RESPONSE:**

**Huizhou Administration for Industry and Commerce is responsible for issuing the business license to RHINE.**

- c) Describe the procedures involved in applying for the license(s).

**RESPONSE:**

**Because RHINE is a Chinese-foreign joint venture, RHINE has to apply for the Approval of Establishment of Enterprises with Foreign Investment (hereinafter referred to as “the Approval”) from local administration for foreign economic relations and trade first. After obtaining the Approval, the representative designated by all the shareholders or the agent jointly entrusted by shareholders shall apply to the administration for industry and commerce for establishment registration and obtain business license. The administration for industry and commerce will issue a business license for an enterprise legal person to a lawfully established company.**

- d) Describe any requirements or conditions that must be met in order to obtain the license(s).

**RESPONSE:**

**According to Article 3 of *The Law of the People’s Republic of China on Chinese-Foreign Joint Ventures*, when applying the Approval of Establishment of Enterprises with Foreign Investment, RHINE should submit joint venture agreement, contract, articles of association signed by the parties to the venture, feasibility study report jointly prepared by the participants and list of candidates for chairman, vice chairman and directors appointed by the participants to local administration for foreign economic relations and trade.**

**According to Article 4 of *The Law of the People’s Republic of China on Chinese-Foreign Joint Ventures*, the proportion of the investment contributed by the foreign joint venturer shall generally not be less than 25% of the registered capital of a joint venture.**



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According to *Article 20 of the Regulation of the People's Republic of China on Registration Administration of Companies*, which was published on February 19, 2014, when applying the business license, RHINE should submit the Approval of Establishment of Enterprises with Foreign Investment as well as the following documents:

- (1) Written application for establishment registration, as signed by the legal representative of the Company;
- (2) Certification demonstrating the designation of representatives or joint entrustment of agents by all of the shareholders;
- (3) Articles of association of the Company;
- (4) Subject qualification certifications of the shareholders or their identity certifications in the case of natural persons;
- (5) Documents specifying the names and domiciles of the directors, supervisors, and managers of the Company and certification for the relevant appointment, election, or employment;
- (6) Appointment document and identity certification of the legal representative of the Company;
- (7) Written notice on pre-approval of enterprise name;
- (8) Certification of the domicile of the Company; and
- (9) Other documents that shall be submitted as required by the State Administration for Industry and Commerce.

- e) Describe and explain any restrictions imposed on your business by the business license(s).

**RESPONSE:**

**The business license does not impose any limitation on the operations of our company.**

- f) Describe any sanctions imposed on your business if you act outside the scope of your business license(s).

**RESPONSE:**

**There is no sanction imposed on RHINE if our company act outside the scope of business license.**

- g) Describe and explain any rights or benefits conferred to your business under the license(s).

**RESPONSE:**

**The business license entitles RHINE to lawfully operate within the scope of the business scope contained in the business license.**

- h) Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

**RESPONSE:**

According to *Chapter 10 of the Regulation of the People's Republic of China on Registration Administration of Companies*, which was published on February 19, 2014, the competent administration for industry and commerce can revoke the business license under the following situations:

- a. Where a Company obtains company registration by falsely reporting its registered capital, in the event of a serious case, the company registration shall be cancelled or its business license shall be revoked;
- b. Where a company obtains company registration by submitting false materials or conceals important facts by other deceitful means, in the event of a serious case, the company registration shall be cancelled or its business license shall be revoked;
- c. Where a Company fails to start its business within six months after its establishment without justifiable reasons, or suspends its business for six months consecutively at its own discretion after its establishment, the company registration authority shall revoke its business license;
- d. If the change of business scope involves any item that must be subject to approval as specified by laws, administrative regulations, or decisions of the State Council but fails to obtain such approval, and the Company carries out the relevant business activities without authorization, its business license shall be revoked if the case is serious;
- e. Any forgery, alteration, lease, lending, or transferring of the business license, if the case is serious, the business license of the Company shall be revoked.

**4. Decision-making, planning and reporting**

- a) Provide a description of your business' decision-making structure in general and in respect of steel products. This should identify the persons or bodies primarily responsible for deciding:
  - (i) what goods are produced;
  - (ii) how the goods are produced;
  - (iii) how levels of inputs such as raw materials, labour and energy are set and secured;
  - (iv) how the use of your outputs, such as how your product mix is determined; and
  - (v) how your business' profit is distributed, etc., is determined.

**RESPONSE:**

**The general manager is responsible for daily business operation of RHINE.**

**The manager of sales department of RHINE is responsible for deciding what goods are produced and how the use of our outputs based on the requirements in the orders raised by our customers.**

**The manager of production department of RHINE is responsible for deciding how the goods are produced.**

**FOR PUBLIC RECORD**

The manager of purchasing department of RHINE and the manager of production are together responsible for deciding how levels of inputs such as raw materials, labour and energy are set and secured.

The Board of Directors is responsible for the distribution of business profit.

**【Limited information omitted as they concern the specific names of the management of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- b) Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of steel products.

**RESPONSE:**

**None of the government of China has input into the decision making process respecting the manufacture, marketing and sale of steel products of RHINE.**

- c) Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of steel products.

**RESPONSE:**

**Not applicable, since none of the government departments/offices that are involved either directly or indirectly, in the manufacture, sale or purchase of steel products.**

- d) List and describe all reports that must be submitted to the Government of China periodically by your company, and identify the government department/office where each report is filed.

**RESPONSE:**

**RHINE submits financial report quarterly to Boluo State Administration of Taxation for enterprise income tax declaration; RHINE submits financial report monthly to Boluo State Administration of Taxation for VAT declaration.**

- e) Provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

**RESPONSE:**

**Not applicable, since as a private company, RHINE has no access to the Provincial/City Five Year Plans. Please refer to the response from Government of China for such information.**

**FOR PUBLIC RECORD**

- f) Does your business develop any five-year plans or similar planning documents? If so, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the Government of China (including the National Development and Reform Commission).

**RESPONSE:**

**No. RHINE did not develop any five-year plans or similar planning.**

- g) Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the investigation period.

**RESPONSE:**

**【Limited Exhibit omitted as they concern the Resolution of the Board of Directors of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

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- h) Provide copies of the notes to company meetings where pricing decisions on steel products have been made over the investigation period.

**RESPONSE:**

**The pricing decisions on steel products have been made by the general manager of RHINE based on the cost, expense and profit.**

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**PART H-2 GOVERNMENT OF CHINA MEASURES IN THE STEEL SECTOR**

The information requested in this part will allow for a better understanding of the Government of China's measures in respect of steel in China, in addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Are there any other Government of China opinions, directives, decrees, promulgations, measures, etc. concerning the steel industry/sector that were put in place or operating during the investigation period?

If yes, please provide a copy of that documentation and a translation as well. Also provide documentation concerning the Government of China or any association of the Government of China's notification of the measures concerning steel to your company over the investigation period.

**RESPONSE:**

## FOR PUBLIC RECORD

**Not applicable, since as a private company, RHINE is not able to know whether there are any other Government of China opinions, directives, decrees promulgations, measures, etc. concerning the steel industry/sector that were put in place or operating during the investigation period. To the best of our knowledge, RHINE was not subject to any such policies listed above. Please refer to the response from Government of China for such information.**

2. Provide information concerning the name of any Government of China departments, bureaus or agencies responsible for the administration of all Government of China measures concerning the steel industry in the regions, provinces or special economic zones where your company is located.

Ensure that your response includes contact information regarding the following areas:

- industrial policy and guidance on the steel industry sector;
- market entry criteria for the steel industry sector;
- environmental enforcement for the steel industry sector;
- management of land utilization;
- the China Banking Regulatory Commission for the steel industry sector;
- investigation and inspection of new steel expansion facilities;
- the section in the National Development and Reform Commission that is responsible for the steel industry sector; and
- import licensing for iron ore, steel and other steel raw materials.

### RESPONSE:

**Not applicable, since as a private company, RHINE is not able to know the name of any Government of China departments, bureaus or agencies responsible for the administration of all Government of China measures concerning the steel industry in the regions or province.**

### 3. National Steel Policy

the Commission is aware of the 2005 *National Steel Policy* (also referred to as the Steel and Iron Industry Development Policy, as well as by several other titles). The following questions relate to that policy.

- a) Explain in detail how the policy and any updates regarding the policy were communicated to your company.

### RESPONSE:

**Not applicable, since RHINE did not receive the policy nor any updates regarding the policy.**

- b) Identify the government department, association, or company official that communicated this policy or any related measures, to your company as well as the government office or association and the names of the officials who are responsible for the administration of this policy.

**RESPONSE:**

**Not applicable, since RHINE did not receive the policy nor any updates regarding the policy.**

- c) Explain in detail the information that has been provided to you from official and unofficial channels concerning action to be taken by your company in relation to the policy.

**RESPONSE:**

**Not applicable, since RHINE did not receive the policy nor any updates regarding the policy.**

- d) Do you have designated officials that have provided direction to your company regarding the Government of China's measures and how to proceed with your current project or future plans within the scope of the policy?

**RESPONSE:**

**No. RHINE was not directed by any designated officials regarding the Government of China's measures and how to proceed with our company's current project or future plans within the scope of the policy.**

- e) Explain in detail if there are additional directives or measures from the Government of China that have been communicated to your company, since the inception of the policy.

**RESPONSE:**

**No. There are no additional directives or measures from the Government of China that have been communicated to our company since the inception of the policy.**

- f) Explain in detail whether the policy has ever impacted your company's investment plans. This may include reference to specific measures considered or taken by your company to address issues and/or objectives raised by the policy. Such items may include but are not limited to items such as project approval process, credit and loans (including discounted interest payments), the environment, the scale of production, energy use, raw material inputs etc.

**RESPONSE:**

**Not applicable, since RHINE did not receive the policy nor any updates regarding the policy.**

**FOR PUBLIC RECORD**

- g) Explain the ongoing mechanism used by the Government of China to measure your company's compliance with the policy directives and/or guidelines.

**RESPONSE:**

**Not applicable, since RHINE did not receive the policy nor any updates regarding the policy.**

- h) The policy includes directives and/or guidelines that permit authorities to limit the supply of water, power, land and bank loans etc. to steel producers, which do not meet the objectives of the policy.
- Explain in detail whether your company's expansion or investment plans have ever been or may be impacted by these criteria.

**RESPONSE:**

**No. RHINE's expansion or investment plans have not been or may be impacted by these criteria.**

- Explain the procedure to be followed by a steel company in making a request for approval of a steel investment for an existing steel enterprise or new steel enterprise.

**RESPONSE:**

**Not applicable, since RHINE is not required for approval of a steel investment for an existing steel enterprise or new steel enterprise.**

- Identify any Government of China bodies at the regional or provincial level that have the responsibility to grant the approval, or refuse approval regarding an investment in the steel sector.

**RESPONSE:**

**Not applicable, since RHINE is not required for approval of a steel investment for an existing steel enterprise or new steel enterprise.**

- Are review and approval decisions regarding investments in the steel sector made by the central government or are they delegated to the regional or provincial level?

**RESPONSE:**

**Not applicable, since RHINE is not required for approval of a steel investment for an existing steel enterprise or new steel enterprise.**

- i) Describe the role of the National Development and Reform Commission in terms of communicating, implementing and overseeing policies

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governing the steel sector, including but not limited to, China's National Steel Policy.

**RESPONSE:**

**Not applicable, since as a private company, RHINE is not able to describe the role of the National Development and Reform Commission.**

**4. Other government approvals**

The below questions address the approvals that are necessary from various Government of China agencies, including the National Development and Reform Commission, in order to continue or initiate steel investments.

- a) Explain whether your company has undertaken an approval process through the Government of China for any steel investments in the last 10 years.

**RESPONSE:**

**No, RHINE does not have to undertake any approval process through the government for any steel investment in the last 10 years.**

- b) Explain whether any applicable investments received the necessary approval and if so, provide documentation confirming this approval.

**RESPONSE:**

**Not applicable, please refer to the response to Question H-2-4.a.**

- c) If your investment was not approved, provide the reasons given for the refusal.

**RESPONSE:**

**Not applicable, please refer to the response to Question H-2-4.a.**

- d) Describe the process your company has to follow to obtain these approvals.

**RESPONSE:**

**Not applicable, please refer to the response to Question H-2-4.a.**

- e) Provide a translated copy of the application form along with the original Chinese version.

**RESPONSE:**

**Not applicable, please refer to the response to Question H-2-4.a.**



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- f) Identify the office that sent communication of these requirements to your company along with the office address, contact names, phone numbers and fax numbers.

**RESPONSE:**

**Not applicable, please refer to the response to Question H-2-4.a.**

**5. Steel industry rationalisation**

The below questions address the efforts of the Government of China to rationalise the steel industry sector in China through a combination of closures and consolidations of steel making assets.

- a) Describe to what extent, if any, your company has been directed, encouraged or requested to merge or consolidate operations with one or several other steel in China either by the National Development and Reform Commission or any other entities.

**RESPONSE:**

**No, RHINE has not been directed, encouraged or requested to merge or consolidate operation with any other steel companies in China by any government or entities.**

- b) Describe to what extent, if any, a facility owned by your company has ever been identified by the Government of China as a candidate for closure within the next two years.

**RESPONSE:**

**No, none of RHINE's facility has ever been identified by the government as a candidate for closure within the next two years.**

**PART H-3 THE DEEP DRAWN STAINLESS STEEL SINKS SECTOR**

The information requested in this part will assist in providing a better understanding of the Government of China measures and your business' sales and production of deep drawn stainless steel sinks.

In addition to your narrative response to each of the questions, all necessary supporting documentation is requested.

**1. Export quotas and licensing**

**FOR PUBLIC RECORD**

- a) Are deep drawn stainless steel sinks sold by your company subject to any export quotas?

If so, explain why deep drawn stainless steel sinks are subject to quotas and the method by which the quotas are allocated.

Does this process involve any Government of China participation in determining the selling prices of the goods? If so, explain.

**RESPONSE:**

**No. Deep drawn stainless steel sinks sold by RHINE are not subject to any export quotas.**

- b) If deep drawn stainless steel sinks are not presently subject to export quotas, indicate if quotas existed during the investigation period and when and why they were removed.

**RESPONSE:**

**No. Deep drawn stainless steel sinks were not subject to any export quotas during the investigation period.**

- c) Identify which Government of China agency legislates and monitors any such quotas.

**RESPONSE:**

**Not applicable. Please refer to the response to Question H-3-1.a and Question H-3-1.b.**

- d) Has the Government of China set any targets or limits regarding the quantity of deep drawn stainless steel sinks that you may sell on the domestic or export markets? If so, provide details.

**RESPONSE:**

**No. The government did not set any targets or limit regarding the quantity of deep drawn stainless steel sinks that RHINE may sell on the domestic or export markets.**

- e) Are there any export licence requirements for deep drawn stainless steel sinks? If so, provide details.

**RESPONSE:**

**No. There is no such export licence requirements.**

**2. Taxation**

**FOR PUBLIC RECORD**

- a) Were there any export taxes on the exports of deep drawn stainless steel sinks during the investigation period?

**RESPONSE:**

**No. There were no export taxes on the exports of deep drawn stainless steel sinks during the investigation period.**

- b) What was the VAT rebate applicable to deep drawn stainless steel sinks exports during the investigation period?

**RESPONSE:**

**During the investigation period, the VAT rebate applicable to deep drawn stainless steel sinks exports was 9%.**

- c) Have there been any changes to the value-added tax rebate applicable to steel exports in the last 5 years? If yes, provide:
- i. a detailed chronological history of the value-added tax rebate rates;
  - ii. products affected;
  - iii. the effective dates of the rate changes;
  - iv. fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.

**RESPONSE:**

RHINE has exported steel products, such as deep drawn stainless steel sinks, splash backs, taps and laundry tub. To the best our knowledge, the changes to the value-added tax rebate applicable to the exports aforementioned are as follows:

Products affected	Value-added Tax Rebate Rates					Effective Date
	2009	2010	2011	2012	2013	
deep drawn stainless steel sinks(7324100000)	Changed from 5% to 9%	9%	9%	9%	9%	April 1,2009
splash backs(73269090)	Changed from 5% to 9%	9%	9%	9%	9%	June 1, 2009
Taps(8481809000)	Changed from 14% to 15%	15%	15%	15%	15%	June 1, 2009
laundry tub(94032000)	Changed from 13% to 15%	15%	15%	15%	15%	June 1, 2009

For fully translated copies of Chinese government notice for these changes, please refer to **Exhibit H-3-2.c.**

**FOR PUBLIC RECORD**

- d) Are you aware of any tax changes being planned that would impact the deep drawn stainless steel sinks sector?

**RESPONSE:**

**No. RHINE is not aware of any tax changes being planned that would impact the deep drawn stainless steel sinks sector.**

**3. Sales terms**

- a) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of deep drawn stainless steel sinks by your business.

**RESPONSE:**

**The general manager of RHINE has the authority to determine the sales terms, prices and other contract provisions for the sale of deep drawn stainless steel sinks by RHINE.**

- b) Explain how the selling prices of deep drawn stainless steel sinks by your business are determined, including any Government of China involvement in your business' pricing decisions, and indicate if the goods are subject to Government of China direct or indirect pricing or government guidance pricing.

**RESPONSE:**

**【Limited information omitted as they concern the information of the price determination of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

- c) Does your business coordinate the selling prices or supply of deep drawn stainless steel sinks with other domestic steel and steel product producers, any Government of China departments, or the China Iron and Steel Association? If so, provide details.

**RESPONSE:**

**No. RHINE does not coordinate the selling prices or supply of deep drawn stainless steel sinks with other domestic steel and steel product producers, or Chinese government, or China Iron and Steel Association.**

- d) Explain whether your business provides deep drawn stainless steel sinks price information/data to the Government of China, the China Iron and Steel Association (CISA), other government officials or commercial/industry organisations, including those outside of China, which report on the steel sector.

**RESPONSE:**

**No. RHINE does not provide deep drawn stainless steel sinks price information/data to the Government of China, the China Iron and Steel Association (CISA), other government officials or commercial/industry organisations, including those outside of China, which report on the steel sector.**

- e) Explain whether your business provides deep drawn stainless steel sinks price data to any other person at the provincial, regional or special economic zone level of government.

**RESPONSE:**

**No. RHINE does not provide deep drawn stainless steel sinks price data to any other person at the provincial, regional or special economic zone level of government.**

**4. Involvement with CISA**

- a) Is your business a member of CISA or regional Iron & Steel Associations? If so, explain your business' relationship with the association and the involvement of the Government of China with the CISA.

**RESPONSE:**

**No. RHINE is not a member of CISA or regional Iron & Steel Associations.**

- b) If your business is a member of the CISA, indicate whether this membership is voluntary or compulsory. Explain the functions that the CISA provides for your business. Explain in detail the role of the CISA with respect to the directives as provided by the Government of China concerning the steel industry.

**RESPONSE:**

**Not applicable. Please refer to the response to Question H-3-4.a.**

**5. Other industry associations**

- a) Is your business a member of any other industry associations? If so, explain your business' relationship with the association and the involvement of the Government of China with the association.

**RESPONSE:**

**RHINE is not a member of any other industry associations.**

- b) If your business is a member of another industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail

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the role of the association with respect to the directives as provided by the Government of China concerning the steel industry.

**6. Statistics submission/recording**

- a) Indicate if your business makes submissions<sup>3</sup> to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

**RESPONSE:**

**No. RHINE does not make submissions to the Chinese Bureau of Statistics and/or any other government organisation.**

- b) Provide a recent example of a submission that has been made to the Bureau of Statistics and/or any other government organisation. For example, monthly data relating to sales, production and costs.

**RESPONSE:**

**Not applicable, please refer to the response to Question H-2-6.a.**

- c) Do the organisations approve or assess your submission? If yes, provide a detailed explanation.

**RESPONSE:**

**No, please refer to the response to Question H-2-6.a.**

- d) Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.

**RESPONSE:**

**No, please refer to the response to Question H-2-6.a.**

**7. Raw material supply**

- a) Is there a price difference in purchase price for raw materials (i.e. cold-rolled stainless steel or any other raw material) between your suppliers?

**RESPONSE:**

**Yes, there is price difference for cold stainless steel between our suppliers.**

- b) Is there a price difference between purchase price of raw materials from SIEs and non-SIEs? Provide explanation.

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<sup>3</sup> For example, monthly data relating to sales, production and costs.

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*Note: the applicant alleges that producers in China of deep drawn stainless steel sinks have benefited from the provision of cold-rolled stainless steel by the Government of China at less than fair market value (see Program 1 in Section I of this questionnaire).*

*Further questions regarding cold-rolled stainless steel supply and pricing are asked in Section I of this questionnaire. Your responses to these questions are relevant to the assessment of whether a market situation exists. Ensure responses to these questions are complete.*

### RESPONSE:

**According to the real purchase situation in 2013, there is no price difference between purchase price of raw materials from SIEs and non-SIEs.**

#### 8. Regional differences

- a) If you have production facilities in more than one region/province, are the laws and regulations in each region the same with respect to pricing? Provide details on any regional differences.

### RESPONSE:

**Not applicable, since RHINE's production facilities are all in its manufacturing premises. The address is Chang Fu Road, Changning, Boluo, Huizhou, Guangdong, China.**

#### 9. Deep drawn stainless steel sinks production/output during the investigation period

- a) Is any part of your production of deep drawn stainless steel sinks subject to any national/regional industrial policy or guidance? If so, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance.

### RESPONSE:

**No. None of RHINE's production of deep drawn stainless steel sinks subject to any national/regional industrial policy or guidance.**

- b) To what extent are any of the policies/guidelines identified in a) applicable to your business?

### RESPONSE:

**Not applicable, please refer to response to Question H-3-9.a.**

- c) Where applicable, how did your business respond to the policies/guidelines?

### RESPONSE:

**Not applicable, please refer to response to Question H-3-9.a.**

- d) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of deep drawn stainless steel sinks that may be imposed by the Government of China.

**RESPONSE:**

**Not applicable, since there were no restrictions to the sale of deep drawn stainless steel sinks imposed by the government.**

**10. Sales price during the investigation period**

- a) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the investigation period, with respect to domestic steel prices.

**RESPONSE:**

**No. RHINE has not been subjected to any direct or indirect price guidance or controls by the Government of China during the investigation period, with respect to domestic steel prices.**

- b) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the investigation period, with respect to raw material inputs (i.e. iron ore, coal, billet, cold-rolled stainless steel, etc.).

**RESPONSE:**

**No. RHINE has not been subjected to any direct or indirect price guidance or controls by the Government of China during the investigation period, with respect to raw material inputs.**

- c) Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

**RESPONSE:**

**No. RHINE has not encountered any price guidance or control established by regional, provincial or special economic zone officials and/or organisations.**

**11. Adding capacity and/or joint ventures**

- a) Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.

**RESPONSE:**



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**When RHINE adds capacity, RHINE does not need to obtain government approval.**

**When RHINE established joint ventures, RHINE was required to apply for the Approval for Enterprise with Foreign Investment. To obtain this approval, RHINE was required to submit the joint venture agreement, contract, articles of association signed by the parties to the venture, feasibility study report jointly prepared by the participants and list of candidates for chairman, vice chairman and directors appointed by the participants to the competent authorities of foreign economic relations and trade, and this approval authorities shall, within three months, decide whether to approve or disapprove them. After approval, the joint venture shall register with the state competent authorities of administration for industry and commerce to obtain a licence to do business and start operations.**

- b) Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

**RESPONSE:**

**For application for the approval of the establishment of joint venture, the examination and approval authority shall demand an amendment within a limited time if they found anything inappropriate in any of the application documents.**

**SECTION I - COUNTERVAILING (SUBSIDISATION)**

*The applicant alleges that producers in China of deep drawn stainless steel sinks have benefited from a number of subsidies granted by the Government of China (meaning any level of government – refer to the Glossary of Terms for further information), and that these subsidies are countervailable.*

**INVESTIGATED PROGRAMS**

The following are programs that the Commission is currently investigating:

<b>Program Number</b>	<b>Program Name</b>	<b>Program Type</b>
Program 1	Raw Materials Provided by the Government at Less than Fair Market Value	Provision of goods
Program 2	Research & Development (R&D) Assistance Grant	Grant
Program 3	Grants for Export Activities	Grant
Program 4	Allowance to pay loan interest	Grant
Program 5	International Market Fund for Export Companies	Grant
Program 6	International Market Fund for Small and Medium-sized Export Companies	Grant
Program 7	Reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years	Income Tax
Program 8	Tax preference available to companies that operate at a small profit	Income Tax

Please answer the questions within parts I-1 to I-3 in relation to these programs.

**PART I-1 PREFERENTIAL INCOME TAX PROGRAMS (PROGRAMS 7 AND 8)**

1. Did your business or any company/entity related to your business receive any benefit<sup>4</sup> under the following two programs during the investigation period (1 January to 31 December 2013):
  - **Program 7** - Reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years
  - **Program 8** - Tax preference available to companies that operate at a small profit

**RESPONSE:**

**No. For Program 7, during the investigation period, RHINE did not enjoy reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years. For Program 8, RHINE did not enjoy the alleged tax preference to companies that operate at a small profit.**

**The enterprise income tax rate applied on RHINE in 2013 was 25%.**

2. It is our understanding that the general tax rate for enterprises in China from 1 July 2010 was 25%. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in China from 1 July 2010, indicating any changes in the taxation rate over the period July 2010 – December 2103.

**RESPONSE:**

**According to Article 4 of the *Enterprise Income Tax Law of the People's Republic of China*, which was taken into effect in January 1, 2008, the general tax rate for enterprise in China was 25%.**

3. If your business currently pays corporate income tax at a rate less than 25% (or whatever the rate of general tax is as discussed above) , or paid at a rate less than that during the investigation period, please indicate whether the reduced rate relates to any of the preferential income tax programs identified above.

**RESPONSE:**

**Not applicable, since RHINE currently pays corporate income tax at the rate of 25%.**

4. If the income tax rate of less than the general rate does not relate to any of the programs identified above, please provide an explanation for the reduced income tax rate and answer the questions in Part I-1 above in relation to the income tax rate reduction.

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<sup>4</sup> Refer to the Glossary of Terms for a definition of benefit in this context.

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**RESPONSE:**

**Not applicable, since RHINE currently pays corporate income tax at the rate of 25%.**

For each program that you have identified above as conferring benefit on your entity, answer the following.

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

5. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production, or only certain products that have undergone research and development).

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

7. Describe the application and approval procedures for obtaining a benefit under the program.

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of China in relation to the program.

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

11. State whether your eligibility for the program was conditional on one or more of the following criteria:
  - a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

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15. To your knowledge, does the program still operate or has it been terminated?

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

16. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

17. For each taxation year from 2011 to 2013, complete the "Income Tax" spreadsheet in the *Exporter Questionnaire spreadsheets – sinks* workbook.

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

18. Provide a copy, bearing the official stamp of the appropriate level of the Government of China of all

- corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the 2011, 2012 and 2013 tax years; and
- income tax instalment payment receipts, and all applicable income tax forms and schedules for the 2011, 2012 and 2013 tax years.

***Note: If your company did not file an income tax return in any of the tax years indicated, provide an explanation stating the reasons why you were exempt from filing such a return and the applicable section[s] of the Income Tax Act under which you were exempt from doing so.***

**RESPONSE:**

**Not applicable, since RHINE did not enjoy any preferential income tax programs.**

**FOR PUBLIC RECORD**

**PART I-2 GRANTS (PROGRAMS 2, 3, 4, 5 AND 6)**

It is the Commission 's understanding that the Government of China may be providing grants to enterprises in China including the following identified programs:

- **Program 2** - Research & Development (R&D) Assistance Grant
- **Program 3** - Grants for Export Activities
- **Program 4** - Allowance to pay loan interest
- **Program 5** - International Market Fund for Export Companies
- **Program 6** - International Market Fund for Small and Medium-sized Export Companies

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 January to 31 December 2013**?

**RESPONSE:**

**Yes. RHINE has received a subsidy under International Market Fund for Small and Medium-sized Export Companies on January 31, 2013.**

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period 1 January to 31 December 2013?

For each program identified in your answer to I-2.1 and I-2.2 above, answer the following.

**RESPONSE:**

**No. RHINE did not receive any other grant program during the investigation period.**

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

**RESPONSE:**

**【Limited information omitted as they concern the amount and the way of the payment of the grant. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

4. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production, or only certain products that have undergone research and development).

**RESPONSE:**

**All of our products had been benefited from this program.**

**FOR PUBLIC RECORD**

5. Describe the application and approval procedures for obtaining a benefit under the program.

**RESPONSE:**

**To obtain the benefit under the program, RHINE had to fill in and submit an application for fund grant, and attach required documents such as contract with organiser of the exhibition, booth expense invoice, bank remittance for the payment of booth expenses and company registration form to Department of Commerce of Guangdong Province through online application system.**

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of China in relation to the program.

**RESPONSE:**

**【Limited Exhibition omitted as they concern the application documents and forms for the grant. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

7. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

**RESPONSE:**

**Not applicable, since there is no fee charged to RHINE for purposes of receiving the program.**

8. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

**RESPONSE:**

**According to *Article 6 of Measure for Administration of International Market Developing Funds of Small and Medium Sized Enterprises*, the eligibility criteria for RHINE to receive benefits under the program aforementioned are as follows:**

- a. Enterprise legal person, which was registered within the territory of China; legally obtained import and export qualification or legally conducted foreign trade operator filing and registration. The import and export amount of the enterprise legal person should be less than 45 million USD.
- b. In the most recent three years, no violation of law or regulation concerning foreign trade business management, financial management, tax management, foreign exchange management and customs management.



**FOR PUBLIC RECORD**

- c. **The applicant should have professionals engaged in international market development, and clear work arrangement and market development plan for international market development.**
- d. **No payment arrears for capital of public finance.**

9. State whether your eligibility for the program was conditional on one or more of the following criteria:
- a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.

**RESPONSE:**

**No, our responses to Question I-2-9 include all the eligibility criteria for the program.**

10. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

**RESPONSE:**

**【Limited information omitted as they concern the specific activity of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

**【Limited Exhibition omitted as they concern the application documents and forms for the grant. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

11. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

**RESPONSE:**

**【Limited information omitted as they concern the information of the book record and account voucher of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

12. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

**RESPONSE:**

**The benefits under this program can be found in the subsidiary ledger under the subject of Non-operating income, and also in the Income Statement of 2013.**

**FOR PUBLIC RECORD**

13. To your knowledge, does the program still operate or has it been terminated?

**RESPONSE:**

**To the best of our knowledge, the program still operates.**

14. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

**RESPONSE:**

**Not applicable, as our response to Question I-2-13, the program still operates.**

15. Identify the body responsible for administering the grant.

**RESPONSE:**

**The body responsible for administering the grant for RHINE is Department of Commerce of Guangdong Province.**

16. Identify the date of approval of the grant and the date the grant was received.

**RESPONSE:**

**The grant was received on January 24, 2013, and the date of approval of the grant was January 17, 2013.**

17. Indicate where the grant was accounted for on your business' financial statements.

**RESPONSE:**

**The grant was accounted for on our Income Statement, under the subject of Non-operating income.**

**PART I-3 PROVISION OF COLD-ROLLED STAINLESS STEEL (PROGRAM 1)**

The applicant claims that public bodies (in the form of state-owned or invested enterprises (SIEs)) are supplying cold-rolled stainless steel, directly or indirectly, to manufacturers of deep drawn stainless steel sinks at less than fair value.

In this questionnaire, the term cold-rolled stainless steel refers to both coil or sheets.

**FOR PUBLIC RECORD**

The term SIE is defined in the glossary of this questionnaire.

In relation to this program, provide the following information.

1. Did your business or any company/entity related to your business receive any benefit under the above program during the period **1 January to 31 December 2013**.

**RESPONSE:**

**No. During the period January 1 to December 31, 2013, RHINE did not purchase cold stainless steel at less than fair value. RHINE purchased cold stainless steel in the public market, at market price.**

2. Does your business purchase any goods/services from SIEs, e.g., raw materials (including cold-rolled stainless steel), energy, water, other utilities, etc?

**RESPONSE:**

**Yes. RHINE purchases electricity, water and part of the cold-rolled stainless steel from SIEs.**

**【Limited information omitted as they concern the specific names of the suppliers of cold-rolled stainless steel, energy and water of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

3. Provide a list, including a contact name and address, of all your suppliers of cold-rolled stainless steel. Indicate whether the supplier is a SIE.

**RESPONSE:**

**【Limited information omitted as they concern the specific names of the suppliers of cold-rolled stainless steel of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

4. Complete the '**Steel purchases**' spreadsheet in the *Exporter Questionnaire spreadsheets – sinks*.

Provide this data on a **transaction-by-transaction basis, for all purchases of cold-rolled stainless steel** during the period **1 January to 31 December 2013**. This data should be provided for all purchases, not only those of Chinese origin (i.e. include imported materials as well).

Please add more space for additional suppliers and categories of product as required.

**RESPONSE:**

## FOR PUBLIC RECORD

**【Limited annexure omitted as they concern the purchase of cold-rolled stainless steel of the Company. The disclosure of such information will adversely affect the interest of the Company and are thus confidential by nature.】**

5. Did your business receive any reduction/reduced price for the purchase of these goods/services during the investigation period? If so, describe the eligibility criteria that your business had to meet in order to qualify for any reduction in the price paid for the goods/services.

### RESPONSE:

**No. RHINE did not receive any reduction/reduced price for the purchased of raw materials, electricity and water.**

6. Provide copies of all contractual agreements that detail the obligations of the SIE and your business with reference to the granting and receipt of the assistance/benefits.

### RESPONSE:

**Because there are no such assistance/benefits granted to RHINE, there are no such contractual agreements.**

7. If your business purchased imported cold-rolled stainless steel, explain the reason/s for your business' decision to purchase imported over domestic raw materials, including the key factors affecting the decision such as price, availability etc.

### RESPONSE:

**Not applicable, since RHINE did not purchase any imported cold-rolled stainless steel.**

## PART I-4 ANY OTHER PROGRAMS

If the Government of China, any of its agencies or any other authorised body has provided any other benefit<sup>5</sup> under any other assistance programs to your entity not previously addressed, identify the program(s).

This may have included:

- the provision of grants, awards or prizes;
- the provision of goods or services at a reduced price (e.g. electricity, gas, raw materials (including, for example, zinc), transport);
- the reduction of tax payable including income tax and VAT;
- reduction in land use fees;
- loans from Policy Banks at below-market rates; or

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<sup>5</sup> Refer to the Glossary of Terms for a definition of benefit in this context.

**FOR PUBLIC RECORD**

- any other form of assistance.

For **each program** that you have identified above as conferring benefit on your entity, answer the following.

1. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production, or only certain products that have undergone research and development).

**RESPONSE:**

**Not applicable, since RHINE did not receive any other benefit under any other assistance program.**

2. Describe the application and approval procedures for obtaining a benefit under the program.

**RESPONSE:**

**Not applicable, since RHINE did not receive any other benefit under any other assistance program.**

3. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of China in relation to the program.

**RESPONSE:**

**Not applicable, since RHINE did not receive any other benefit under any other assistance program.**

4. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

**RESPONSE:**

**Not applicable, since RHINE did not receive any other benefit under any other assistance program.**

5. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

**RESPONSE:**

**Not applicable, since RHINE did not receive any other benefit under any other assistance program.**

6. State whether your eligibility for the program was conditional on one or more of the following criteria:

**FOR PUBLIC RECORD**

- a) whether or not your business exports or has increased its exports;
- b) the use of domestic rather than imported inputs;
- c) the industry to which your business belongs; or
- d) the region in which your business is located.

**RESPONSE:**

**Not applicable, since RHINE did not receive any other benefit under any other assistance program.**

- 7. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

**RESPONSE:**

**Not applicable, since RHINE did not receive any other benefit under any other assistance program.**

- 8. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

**RESPONSE:**

**Not applicable, since RHINE did not receive any other benefit under any other assistance program.**

- 9. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

**RESPONSE:**

**Not applicable, since RHINE did not receive any other benefit under any other assistance program.**

- 10. To your knowledge, does the program still operate or has it been terminated?

**RESPONSE:**

**Not applicable, since RHINE did not receive any other benefit under any other assistance program.**

- 11. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

RESPONSE:

Not applicable, since RHINE did not receive any other benefit under any other assistance program.

**SECTION K - CHECKLIST**

*This section is an aid to ensure that you have completed all sections of this questionnaire.*

Section	Please tick if you have responded to all questions
Section A – general information	✓
Section B – export price	✓
Section C – like goods	✓
Section D – domestic price	✓

**FOR PUBLIC RECORD**

Section E – fair comparison	✓
Section F – exports to third countries	✓
Section G – costing information	✓
Section H – particular market situation	✓
Section I – countervailing (subsidisation)	✓
Section J - declaration	✓

<b>Electronic Data</b>	Please tick if you have provided spreadsheet
<b>INCOME STATEMENT</b>	Confidential
<b>TURNOVER</b> – sales summary	Confidential
<b>AUSTRALIAN SALES</b> – list of sales to Australia	Confidential
<b>DOMESTIC SALES</b> – list of all domestic sales of like goods	Confidential
<b>THIRD COUNTRY</b> – third country sales	Confidential
<b>PRODUCTION</b> – production figures	Confidential
<b>DOMESTIC CTMS</b> – costs of goods sold domestically	Confidential
<b>AUSTRALIAN CTMS</b> – costs of goods sold to Australia	Confidential
<b>INCOME TAX</b> – tax paid by your business for tax years 2011 to 2013	N/A
<b>STEEL PURCHASES</b> – data for all cold-rolled stainless steel purchased during the investigation period	Confidential



# 惠州莱茵厨卫制品有限公司

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## SECTION J - EXPORTER'S DECLARATION



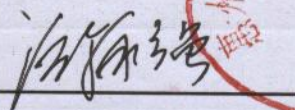
I hereby declare that Rhine Sinkwares Manufacturing Ltd. Huizhou did, during the period of investigation export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.



I hereby declare that.....(company) did not, during the period of investigation, export the goods under consideration and therefore have not completed the attached questionnaire.

Name : You Yongqiang

Signature : \_\_\_\_\_



Position in Company : General Manager

Date : May 5, 2014