



Australian Government
Department of Industry,
Innovation and Science

Anti-Dumping
Commission

Exporter Questionnaire

Case number: 517

Product: DEEP DRAWN STAINLESS STEEL SINKS

From: The People's Republic of China

Inquiry period: 01 July 2018 to 30 June 2019 (the inquiry period)

Response due by: **Friday 9 August 2019**

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Return completed questionnaire to: investigations3@adcommission.gov.au

Anti-Dumping Commission website: www.industry.gov.au

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting a continuation inquiry into deep drawn stainless steel sinks exported to Australia from the People's Republic of China (China).

The Commission will use the information you provide to determine normal values and export prices over the inquiry period (the period). This information will determine whether deep drawn stainless steel sinks are dumped. The Commission will also use this information to determine whether deep drawn stainless steel sinks have been in receipt of countervailable subsidies over the period.

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the case manager of the contact details for these manufacturers **immediately**.

The Commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

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 your company to be an uncooperative exporter. In that case the Commission must determine a dumping margin and a subsidy margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the case manager, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the Commission will have regard to:

- the Commission's responsibility to conduct the case in a timely and efficient manner;
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date;
- ordinary business practices or commercial principles;
- the Commission's understanding of the relevant industry;
- previous correspondence and previous dealings with your company; and
- information provided by other interested parties.

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at <https://www.legislation.gov.au/Details/F2015L01736>.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

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A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged by email listed on the cover page. In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be deemed as an uncooperative exporter.

Confidential and non-confidential responses

You are required to lodge a confidential version (for official use only) and a non-confidential version (for public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "FOR OFFICIAL USE ONLY" or "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, and must contain sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

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.

All submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the Commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be deemed to have significantly impeded the case and be deemed an uncooperative exporter.

Verification of the information that you supply

The Commission may wish to conduct a visit to your company to verify your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification visit 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 relevant, complete and accurate.

Any verification visit typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with planning of a verification visit, please contact the case manager as soon as possible for a potential verification date to be scheduled.

Verification is usually conducted over 4 days. However, in complex cases, a verification visit may be scheduled over 5 days. A verification visit will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification visit.

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Note that the Commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification visit, which details the outcomes of the visit. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin and subsidy margin. The Commission considers that the dumping margin and subsidy margin is not confidential information, but rather an aggregate figure derived from confidential data.

You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

The Commission may elect to undertake an alternative verification methodology than an on-site verification to satisfy itself of the completeness, relevance and accuracy of the data.

For information on the Commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the Commission's website.

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be emailed or shared with the Commission via SIGBOX, a secure online document repository. Please contact the case manager to request access to SIGBOX if required.

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 Company information	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input checked="" type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input checked="" type="checkbox"/>
Section G Cost to make and sell	<input checked="" type="checkbox"/>
Section H Countervailing	<input checked="" type="checkbox"/>
Exporter's Declaration	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

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Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input type="checkbox"/>
B-4 Upwards sales	<input type="checkbox"/>
B-5 Upwards selling expenses	<input type="checkbox"/>
C-1 The Goods	<input type="checkbox"/>
C-2 Like Goods	<input type="checkbox"/>
C-3 SKU	<input type="checkbox"/>
D-2 Domestic sales	<input type="checkbox"/>
F-2 Third country sales	<input type="checkbox"/>
G-3 Domestic CTM	<input type="checkbox"/>
G-4.1 SG&A listing	<input type="checkbox"/>
G-4.2 Dom SG&A calculation	<input type="checkbox"/>
G-5 Australian CTM	<input type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input type="checkbox"/>
G-8 Upwards costs	<input type="checkbox"/>
G-9 Capacity Utilisation	<input type="checkbox"/>
H-1 Company Turnover	<input type="checkbox"/>
H-3 Income Tax	<input type="checkbox"/>
H-4 Grants	<input type="checkbox"/>

GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to anti-dumping measures (the goods) 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”.

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.

Model Control Code

On 9 August 2018, the Commission announced its policy and practice in regards to model control code (MCC) structures via ADN No. 2018/128¹.

Chapter 14 of the Anti-Dumping Commission's *Dumping and Subsidy Manual* further explains that the MCC structure provides a system of identifying fundamental characteristics of the goods subject to investigation and assigns an alphanumeric code to define categories and sub-categories of the goods and like goods. The objective of the MCC structure is to provide a framework for comparing goods exported to Australia with similar like goods sold on an exporter's domestic market.² This process is commonly referred to as 'model matching'.

Model matching assists the Commission to assess whether dumping has occurred and is a useful way to ensure that the normal value is properly comparable with the export price.

In determining an MCC structure for any given case, the Commission will have regard to differences in physical characteristics that give rise to distinguishable and material differences in price.

In the original investigation (REP 238) the Commission found that the goods and like goods vary in a number of different ways, and that there were many physical characteristics influencing prices. There were also different consumer preferences on the Australian and Chinese markets. The above factors limited the Commission's ability to identify sales of like goods that would be relevant for the purpose of determining a price under subsection 269TAC(1). The Commission considers it is likely that similar issues will be present in this inquiry. As a result, the Commission has elected not to propose an MCC structure at the outset of this inquiry. However, information gathered in responses received from importers and exporters, and from the Australian industry, will be examined to assess if an appropriate MCC structure can be developed.

If an MCC structure is developed interested parties will have an opportunity to discuss the structure and propose modifications. Any changes to the MCC structure will be considered by the Commission and reported in verification reports or in the statement of essential facts (SEF).

¹ Available at www.industry.gov.au.

² Full guidance regarding the Commission's application of an MCC structure is provided at section 14 of the Anti-Dumping Commission *Dumping and Subsidy Manual* which is available at www.industry.gov.au.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Answer:

Name: [CONFIDENTIAL]

Position in the company: Vice General Manager

Telephone: [CONFIDENTIAL]

E-mail address: [CONFIDENTIAL]

2. If you have appointed a representative, provide the their contact details:

Name:

Answer:

Name: Jia Zheng

Address: 31/F, Office Tower A, Jianwai SOHO, 39 Dongsanhuan Zhonglu, Chaoyang District, Beijing, 100022, China

Telephone: 86-10-58698899-8618

E-mail address: jiazheng@zhongyinlawyer.com

3. In nominating a representative, you are granting authority to the Commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.

4. Please provide the location of the where the company's financial records are held.

Answer:

The company's financial records are held in the address of the company, which is Changfu Road Waiyan, Jinyuan Industry Zone, Boluo County, Guangdong Province, China.

5. Please provide the location of the where the company's production records are held.

Answer:

The company's production records are held in the address of the company, which is Changfu Road Waiyan, Jinyuan Industry Zone, Boluo County, Guangdong Province, China.

A-2 Company information

1. What is the legal name of your business?

Answer:

The legal name of the company is Rhine Sinkwares Manufacturing Ltd. Huizhou (hereinafter refer to as “Rhine”). Please refer to Exhibit A-2.1 Business License of Rhine.

2. Does your company trade under a different name and/or brand? If yes, provide details.

Answer:

No, Rhine does not trade under a different name or brand.

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

Answer:

No, Rhine was not ever known by a different legal or trading name.

4. Provide a list of your current board of directors and any changes in the last two years.

Answer:

Please refer to Exhibit A-2.4 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company’s management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:

(a) A diagram showing the complete ownership structure; and

Answer:

Please refer to Exhibit A-2.5 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company’s management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

- (b) A list of all related companies and its functions

Answer:

Please refer to **Exhibit A-2.5 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

6. Is your company or parent company publically listed? If yes, please provide:

- (a) The stock exchange where it is listed; and
(b) Any principle shareholders³

If no, please provide:

- (a) A list of all principal shareholders and the shareholding percentages.

Answer:

Neither Rhine nor Rhine's parent company is publically listed. And please refer to Exhibit A-2.5 [CONFIDENTIAL] for the all principal shareholders and the shareholding percentages.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

7. What is the overall nature of your company's business? Include details of the products that your company manufacture and sell and the market your company sells into.

Answer:

Rhine is engaged in the production and sale of stainless steel sinks. The markets Rhine sells into are domestic market, Australia, New Zealand, UK, etc.

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:

- (a) produce or manufacture;

³ Principal shareholders are those who are 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.

- (b) sell in the domestic market;
- (c) export to Australia; and
- (d) export to countries other than Australia.

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this question confidential as it sets out the company's transaction pattern. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

9. Provide your company's internal organisation chart.

Answer:

Please refer to Exhibit A-2.9 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

10. Describe the functions performed by each group within the organisation.

Answer:

Department Name	Function
[CONFIDENTIAL]	[CONFIDENTIAL]
[CONFIDENTIAL]	[CONFIDENTIAL]
[CONFIDENTIAL]	[CONFIDENTIAL]
[CONFIDENTIAL]	[CONFIDENTIAL]
[CONFIDENTIAL]	[CONFIDENTIAL]
[CONFIDENTIAL]	[CONFIDENTIAL]
[CONFIDENTIAL]	[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

Answer:

Please refer to Exhibit A-2.11 Product Brochure of Rhine.

A-3 General accounting information

1. What is your financial accounting period?

Answer:

Rhine's financial accounting period is from Jan.1st to Dec. 31st of each calendar year.

2. Are your financial accounts audited? If yes, who is the auditor?

Answer:

Rhine's financial accounts are audited. HUIZHOU GUANGCHENG CPA'S is the auditor.

3. What currency are your accounts kept in?

Answer:

Rhine uses RMB as the currency in accounts.

4. What is the name of your financial accounting system?

Answer:

The name of Rhine's financial accounting system is "Jin Die".

5. What is the name of your sales system?

Answer:

The name of Rhine's sales system is "Jin Die".

6. What is the name of your production system?

Answer:

The name of Rhine's production system is "Jin Die".

7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.

Answer:

Not applicable, the financial accounting, sales and production systems is the same.

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

Answer:

No, the accounting practices of Rhine comply with the generally accepted accounting principles of China.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

Answer:

No, there are not any changes to Rhine's accounting practices or policies over the last two years.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.

Answer:

Please refer to Exhibit A-4.1 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it relates to its accounting policies and accounting information. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. If the financial statements in A-4.1 are unaudited, provide for each company:
- (a) the tax returns relating to the same period; and
 - (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

Answer:

Not applicable, since Rhine has provided audited financial statements.

3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
- (a) the most recent financial year; and
 - (b) the period.

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it relates to its accounting policies and accounting information. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

4. If the period is different to your financial period, please provide:
 - (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

Answer:

Please refer to **Exhibit A-4.4 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it relates to its accounting policies and accounting information. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

5. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

Answer:

Please refer to **Exhibit A-4.5 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it relates to its accounting policies and accounting information. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

6. Please provide your company's chart of accounts (in Excel).

Answer:

Please refer to **Exhibit A-4.6 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it relates to its accounting policies and accounting information. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

If any of the documents are not in English, please provide a complete translation of the documents.

SECTION B EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and any entities (e.g. agents) including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process

Answer:

Please refer to **Exhibit B-1.1 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:

Answer:

Rhine invoices Australian customers in US Dollar.

- (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;

Answer:

No, the customers do not pay Rhine into a foreign currency denominated account.

- (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;

Answer:

No, Rhine does not use forward contracts to lock in the foreign exchange rate relating to the export sales.

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- (c) How is the exchange rate determined in your accounting system and how often is it updated?

Answer:

The exchange rate is based on the rate published by the People's Bank of China on the first working day of each month.

3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

Answer:

No, there are not any Australian customers related to Rhine.

4. If sales are in accordance with price lists or price extras list, provide copies of these lists.

Answer:

Not applicable, since sales are not in accordance with any price lists.

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

Answer:

[CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.

Answer:

[CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

Answer:

[CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
- What date are you claiming as the date of sale?
 - Why does this date best reflect the material terms of sale?

Answer:

The invoice date is taken to be the date of sales.

B-2 Australian sales listing

NOTE: The Australian sales listing should include exports of goods that are currently exempt from anti-dumping duty under section 8(7) and section 10(8) of the *Customs Tariff (Anti-Dumping) Act 1975*⁴

- Complete the worksheet named "B-2 Australian sales"
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

⁴ [ADN 2015/41 \(26 March 2015\)](#), [Exemption No.EX0047 \(11 July 2017\)](#)

Answer:

Please refer to **Exhibit B-2 [CONFIDENTIAL]** and **Exhibit B-2 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Provide a table listing the source of the data for each column in the "B-2 Australian sales" listing.

Answer:

Please refer to **Exhibit B-2 [CONFIDENTIAL]** and **Exhibit B-2 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
 - (a) Contracts
 - (b) Purchase order and order confirmation
 - (c) Commercial invoice and packing list
 - (d) Proof of payment and accounts receivable ledger
 - (e) Documents showing bank charges
 - (f) Invoices for inland transport
 - (g) Invoices for port handling and other export charges
 - (h) Bill of lading
 - (i) Invoices for ocean freight & marine insurance (if applicable)
 - (j) Country of origin certificates (if applicable)

If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to **Exhibit B-3 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to

any third party, especially competitors will impact negatively on the competitiveness of the company.

2. For each document, please annotate the documents or provide a table reconciling the details in the “B-2 Australian sales” listing to the source documents in B-3.1.

Answer:

Please refer to **Exhibit B-3 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company’s management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

B-4 Reconciliation of sales to financial accounts

3. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.
 - (a) You must provide this list in electronic format using the template provided.
 - (b) Please use the currency that your accounts are kept in.
 - (c) If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to **Exhibit B-4 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company’s management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

4. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Answer:

Please refer to **Exhibit A-4.5 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company’s management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

5. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:

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- (a) the name of the source document, including the relevant page number, in column D of the worksheet; and
- (b) highlight or annotate the amount shown in the source document.

Answer:

Please refer to **Exhibit B-4 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named "B-5 Upwards selling expense" to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to **Exhibit B-5 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-5 Upwards selling expense" worksheet. If the documents include spreadsheets, all formulas used must be retained.

Answer:

Please refer to **Exhibit A-4.5 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

3. For any amount in the "B-5 Upwards selling expense" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:

FOR PUBLIC RECORD

- (a) the name of the source document, including the relevant page number, in column C of the worksheet; and
- (b) highlight or annotate the amount shown in the source document.

Answer:

Please refer to **Exhibit B-5 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance structure. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

SECTION C EXPORTED GOODS & LIKE GOODS

On 9 August 2018, the Commission announced its policy and practice in regards to model control code (MCC) structures via ADN No. 2018/128.

Chapter 14 of the Anti-Dumping Commission's *Dumping and Subsidy Manual* further explains that the MCC structure provides a system of identifying fundamental characteristics of the goods subject to investigation and assigns an alphanumeric code to define categories and sub-categories of the goods and like goods. The objective of the MCC structure is to provide a framework for comparing goods exported to Australia with similar like goods sold on an exporter's domestic market.⁵ This process is commonly referred to as 'model matching'.

Model matching assists the Commission to assess whether dumping has occurred and is a useful way to ensure that the normal value is properly comparable with the export price.

In determining an MCC structure for any given case, the Commission will have regard to differences in physical characteristics that give rise to distinguishable and material differences in price.

In the original investigation (REP 238) the Commission found that the goods and like goods vary in a number of different ways, and that there were many physical characteristics influencing prices. There were also different consumer preferences on the Australian and Chinese markets. The above factors limited the Commission's ability to identify sales of like goods that would be relevant for the purpose of determining a price under subsection 269TAC(1). The Commission considers it is likely that similar issues will be present in this inquiry. As a result, the Commission has elected not to propose an MCC structure at the outset of this inquiry. However, information gathered in responses received from importers and exporters, and from the Australian industry, will be examined to assess if an appropriate MCC structure can be developed.

Proposals about the MCC structure should be raised as soon as is practicable, but no later than **9 August 2019**, the day submissions concerning the continuation of the measures are due.

If an MCC structure is developed interested parties will have an opportunity to discuss the structure and propose modifications. Any changes to the MCC structure will be considered by the Commission and reported in verification reports or in the statement of essential facts (SEF).

C-1 Models exported to Australia

1. Fully describe all of the goods your company exported to Australia during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.

Answer:

⁵ Full guidance regarding the Commission's application of an MCC structure is provided at section 14 of the Anti-Dumping Commission *Dumping and Subsidy Manual* which is available at www.industry.gov.au.

Please refer to Exhibit C-1 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's product information. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Complete the confidential worksheet named "C-1 The Goods" to provide a list of all **goods** exported to Australia identified by a relevant product or model code and report for each code the relevant characteristics summarised below;

This must cover all goods listed in the Australian sales listing in B-2.

- Stainless Steel Grade
- Material Gauge (millimetre or "mm")
- Finish
- Total Capacity of all bowls (litres or "L")
- Total number of bowls
- Capacity of the largest bowl
- Capacity of additional bowls
- Number of drainer boards
- Bowl corner radius
- Included accessories

Answer:

Please refer to Exhibit C-1 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's product information. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.

Answer:

Please refer to Exhibit C-2 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's product information. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

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2. Complete the confidential worksheet named “C-2 Like Goods” to provide a list of all **like goods** sold on your domestic market identified by a relevant product or model code and report for each code the relevant characteristics summarised below;

This must cover all listed in the Domestic sales listing in D-2.

- Stainless Steel Grade
- Material Gauge (millimetre or “mm”)
- Finish
- Total Capacity of all bowls (litres or “L”)
- Total number of bowls
- Capacity of the largest bowl
- Capacity of additional bowls
- Number of drainer boards
- Bowl corner radius
- Included accessories

Answer:

Please refer to Exhibit C-2 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company’s product information. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

C-3 Internal product codes

3. Does your company use product codes or stock keeping unit (SKU) codes?
- (a) Provide details of the product or SKU coding system for the goods and like goods at worksheet “C-3 SKU”, illustrate the meaning for each code within the product or SKU code.
 - (b) Provide details on how you mapped the product or SKU codes to the product codes listed in response to C-1 and C-2 for the purpose of completing this questionnaire.

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company’s product information. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

SECTION D DOMESTIC SALES

D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process

Answer:

Please refer to **Exhibit D-1.1 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

Answer:

None of domestic customers are related to Rhine.

3. If sales are in accordance with price lists or price extras list, provide copies of these lists.

Answer:

No applicable, since sales are not in accordance with price lists or price extras list.

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

Answer:

[CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the importer to obtain the discount.

Answer:

[CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

Answer:

[CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

7. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
- (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflects the material terms of sale?

Answer:

The invoice date is taken to be the date of sale.

D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"
 - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - 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-2 above, add a column for each item. For example, certain other selling expenses incurred.

Answer:

Please refer to **Exhibit D-2 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Provide a table listing the source of the data for each column in the "D-2 domestic sales" listing.

Answer:

Please refer to **Exhibit D-2 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
 - (a) Contracts
 - (b) Purchase order and order confirmation
 - (c) Commercial invoice and packing list
 - (d) Proof of payment and accounts receivable ledger
 - (e) Documents showing bank charges
 - (f) Delivery invoices

If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to **Exhibit D-3 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. For each document, please annotate the documents or provide a table reconciling the details in the "D-2 Domestic sales" listing to the source documents in D-3.1.

Answer:

Please refer to **Exhibit D-3 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

Answer:

This section is not applicable, since Rhine has completed B-4. Please refer to Exhibit B-4 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the "B-4 Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:

FOR PUBLIC RECORD

- (a) the name of the source document, including the relevant page number, in column D of the worksheet; and
- (b) highlight or annotate the amount shown in the source document.

SECTION E DUE ALLOWANCE

E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:

Answer:

Please refer to **Exhibit D-2 [CONFIDENTIAL]** for payment terms.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

- (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

- (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

- (c) Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:

Answer:

Please refer to Exhibit B-2 [CONFIDENTIAL] for payment terms.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

- (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
- Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

3. If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
- (a) Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
- (b) What is the interest rate, or average of interest rates, applying to term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. What is the packaging used for your export sales of the goods to Australia?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

3. If there are distinct differences in packaging between your domestic and export sales:

- (a) Provide details of the differences
- (b) Calculate the weighted average packaging cost for each model sold on the domestic market

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

4. Calculate the weighted average packaging cost for each model exported to Australia

Answer:

Please refer to Exhibit B-2 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?

Answer:

Please refer to Exhibit D-2 [CONFIDENTIAL] for inland transportation cost of each domestic sale.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. What are the delivery terms of the export sales of the goods to Australia?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

3. If the delivery terms of the Australian sales includes delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?

Answer:

Please refer to Exhibit B-2 [CONFIDENTIAL] for inland transportation and port charges of each Australian sale.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

4. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

5. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

6. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
- What is the rate of value-added tax (VAT) on sales of the goods and like goods?

Answer:

For domestic sales, the rate of VAT on sales of the goods and like goods was 16% before April 1, 2019. Since April 1, 2019, the rate was changed to 13%.

- What is the rate of VAT rebate applicable to your exports of the goods?

Answer:

Please refer to Exhibit B-2 [CONFIDENTIAL] for VAT rebate.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

- Is the rate of VAT rebate identical for each tariff subheading under which you exported the goods? If NO, please detail for each tariff subheading.

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

- How is VAT accounted for in your records in relation to sales of the goods and like goods?

Answer:

The VAT is recorded in Account Code 222101 Tax Payable-Value Added Tax.

- Do you receive a VAT refund in relation to sales of the goods and/or like goods?

Answer:

As mentioned above, Please refer to Exhibit B-2 [CONFIDENTIAL] for VAT rebate. And there is not VAT refund in domestic sales.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Answer:

No, there are not any other direct selling expenses incurred by Rhine in relation to domestic sales of like goods.

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Answer:

No, there are not any other direct selling expenses incurred by Rhine in relation to export sales of the goods to Australia.

E-5 Other adjustment claims

5. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
 - An adjustment will only be made where there is evidence that the difference affects price comparability.
 - Refer to Chapter 15 of the Dumping and Subsidy Manual (November 2018) for more information.

Answer:

No, there are no any other adjustments.

SECTION F THIRD COUNTRY SALES

F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.

Answer:

Please refer to Exhibit F-1.1 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

Answer:

No, there is not any third country customer related to Rhine.

3. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflects the material terms of sale?

Answer:

The invoice date is taken to be the date of sale.

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
 - This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
 - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to Exhibit F-2 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

Answer:

Please refer to Exhibit F-2 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and sales. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.

Answer:

No, there is not any difference in sales to third countries which may affect their comparison to export sales to Australia.

SECTION G COST TO MAKE AND SELL

G-1 Production process

1. Describe the production process for the goods and 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.

Answer:

Please refer to Exhibit G-1 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

Answer:

No, none of the suppliers is related to Rhine.

G-2 Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?

Answer:

Rhine's cost accounting system is based on actual costs.

2. If your company uses standard costs:
 - (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
 - (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
 - (c) How were those variances allocated?
 - (d) Provide details of any significant or unusual cost variances that occurred during the period.

Answer:

Not applicable, since Rhine's cost accounting system is based on actual costs.

3. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

4. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

5. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

6. Has your company engaged in any start-up operations in relation to the goods? If yes:
- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

7. What is the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

9. What are the valuation methods for scrap, by products, or joint products?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

Answer:

No, there is not any management fee/corporate allocation charged to Rhine by Rhine's parent or related company.

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
 - This worksheet lists the quarterly cost to make the domestic models of like goods manufactured within the period, even if some models are not like to those exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) and preferably aggregated on a quarterly basis for each like good (model) that was sold on the domestic market. However, the Commission may accept costs which are aggregated on a different basis so long as those costs can be mapped to the various models reported in the domestic sales listing at worksheet "D-2 Domestic Sales". If an alternative method of reporting is selected please ensure the costs are reported at quarterly intervals.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Answer:

Please refer to Exhibit G-3 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Provide a table listing the source of the data for each column of the "G-3 Domestic CTM" listing.

Answer:

Please refer to Exhibit G-3 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
 - This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to **Exhibit G-4.1 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
 - This worksheet calculates the unit domestic SG&A for each product identified in the cost to make data at worksheet "G-3 Domestic CTM".
 - You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.

Answer:

Please refer to **Exhibit G-4.2 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
 - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) and preferably aggregated on a quarterly basis for each good (model) that was exported. However, the Commission may accept costs which are aggregated on a different basis so long as those costs can be mapped to the various models reported in the Australian sales listing at worksheet "B-2 Australian Sales". If an alternative method of reporting is selected please ensure the costs are reported at quarterly intervals.

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- If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Answer:

Please refer to **Exhibit G-5 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Provide a table listing the source of the data for each column of the "G-5 Australian CTM" listing.

Answer:

Please refer to **Exhibit G-5 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

G-6 Cost allocation methodology

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

(b) Labour

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

(c) Manufacturing overheads

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

Answer:

Please refer to Exhibit G-3 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

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2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
- This worksheet lists the quarterly cost to make the raw material manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

No, the raw material is not sourced as part of an integrated production process or from a subsidiary company.

3. Using the domestic cost data in "G-3 Domestic CTM", calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

Answer:

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The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"
- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to Exhibit G-7.4 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.

Answer:

Please refer to Exhibit G-7.4 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
 - (b) Reconcile the total value listed in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

Answer:

Please refer to Exhibit G-7.6 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

7. Are any of the suppliers in "G-7.4 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.

Answer:

None of suppliers listed in Exhibit G-7.4 is related to Rhine.

G-8 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named "G-8 Upwards costs" to demonstrate that the cost listings in G-3 and G-5 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to Exhibit G-8 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the "G-8 Upwards costs" worksheet.

Answer:

Please refer to Exhibit G-8 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
 - (a) the name of the source document, including the relevant page number, in column D of the worksheet; and
 - (b) highlight or annotate the amount shown in the source document.

Answer:

Please refer to Exhibit G-8 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

G-9 Capacity Utilisation

1. Please complete the worksheet named "Capacity Utilisation".

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- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to Exhibit G-9 [CONFIDENTIAL].

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and production. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

SECTION H COUNTERVAILING

In REP 238, the Commission found that countervailable subsidies had been received by exporters of the goods in relation to 23 subsidy programs. In the absence of GOC advice regarding the individual enterprises that had received financial contributions under each of the investigated subsidy programs, the Commissioner had regard to the available relevant facts and determined that uncooperative exporters had received financial contributions conferring a benefit under all 23 programs found to be countervailable in relation to the goods.

In *Review of Measures No. 461* the Commission identified five additional subsidy programs that were not previously investigated but were however found to be countervailable in relation to the export of the goods to Australia. As a result the following 28 subsidy programs listed in the table below are being investigated during this inquiry.

Category	Program Number ⁶	Program Name
Provision of goods	Program 1	Raw Materials Provided by the Government at Less than Fair Market Value
Grant	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
Income Tax	Program 8	Tax preference available to companies that operate at a small profit
Grant	Program 9	Award to top ten tax payer
Grant	Program 10	Assistance to take part in overseas trade fairs
Grant	Program 11	Grant for management certification
Grant	Program 12	Grant for certification of product patents
Grant	Program 13	Grant for inventions, utility models and designs
Grant	Program 14	Grant for international marketing
Grant	Program 15	Subsidy to electronic commerce
Grant	Program 16	Grant for overseas advertising and trademark registration
Grant	Program 17	Grant for overseas marketing or study
Grant	Program 18	Gaolan Port Subsidy
Grant	Program 19	Information development subsidy

⁶ Program numbers 1 to 24 are the same as those investigated in REP 238. In REP 461 the additional marked programs were identified in relation to the export of the goods.

Category	Program Number ⁶	Program Name
Grant	Program 20	Foreign Trade Exhibition Activity Fund
Grant	Program 21	Zhuhai Technology Reform & Renovation Fund
Grant	Program 22	Zhuhai Support the Strong Enterprise Interests Subsidy
Grant	Program 23	Zhuhai Research & Development Assistance Fund
Income tax	Program 24	Preferential Tax Policies for High and New Technology Enterprises
Grant	Program 26*	Foreign Trade Fund
Grant	Program 27*	Technology Innovation
Grant	Program 28*	Higher-New Technology Enterprise
Grant	Program 29*	Patent Grant
Grant	Program 30*	Patent Grant Special Fund

Table H-1

H-1 General

1. Complete the worksheet named “H-1 Company turnover”

- This worksheet is a table of the total company revenue over the period and split into:
 - Total revenue for Australian sales, domestic sales and third country sales
 - Revenue of the goods for Australian sales, domestic sales and third country sales
- You must provide this table in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to **Exhibit H-1 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company’s management and governance. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

H-2 Provision of goods at less than adequate remuneration (Program 1)

In the original investigation (*Investigation No.238*), the Commission found that Chinese exporters of the goods benefited from the provision of raw materials in the form of 304-grade cold rolled 304 stainless steel coil (304 SS CRC) by the Government of China at less than adequate remuneration. In the original investigation this subsidy is referred to as Program 1.

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1. Complete the worksheet named "G-7.4 Raw Material Purchases" to report your purchases of stainless steel cold rolled coil during the inquiry period, including all coil imported from foreign suppliers.

Answer:

Please refer to **Exhibit G-7.4 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Did your business receive any reduction/reduced price for the purchase of these goods/services during the investigation period/review/inquiry? 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.

Answer:

No, Rhine did not receive any reduction/reduced price for the purchase of these goods/services during the periods.

3. Provide copies of all contractual agreements that detail the obligations of the State Invested Enterprise (SIE) and your business with reference to the granting and receipt of the assistance/benefits.

Answer:

Not applicable, since Rhine does not receive any assistance or benefits from SIE and there is not such contractual agreement.

4. If your business purchased imported raw materials, 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.

Answer:

Not applicable, since Rhine does not purchase imported raw materials.

H-3 Preferential tax policies (Program 8 and 24)

1. Complete the worksheet named "H-3 Income Tax"
 - This worksheet is a table of your company's income tax liability over the last three financial years.
 - You must provide this table in electronic format using the template provided.

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- If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Please refer to **Exhibit H-3 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

2. Provide a copy of your company's annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.

Answer:

Please refer to **Exhibit H-3.2 [CONFIDENTIAL]**.

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

3. Provide proof of your company's tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

4. What is the general tax rate for enterprises (also referred to as the company or corporate tax rate) during the previous two financial years?

Answer:

The general income tax rate for enterprise is 25%.

5. Did your company pay less than the general tax rate for enterprises referred to in question H-3.4?

If yes:

(a) What tax rate did your company pay?

Answer:

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The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

(b) Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section H Countervailing above?

Answer:

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The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

(c) What is the name of the authority granting your company the reduced tax rate?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

(d) What is the eligibility criteria to benefit from the reduced tax rate?

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

(e) Provide details of the application process

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- (f) Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
- (g) Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
- (h) Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
- (i) Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

Answer:

[CONFIDENTIAL]

The company wishes to keep all the information in this exhibit confidential as it sets out the company's management and governance. The release of the information to any third party, especially competitors will impact negatively on the competitiveness of the company.

H-4 Financial grants (All other programs not covered by H-2 and H-3)

1. Complete the worksheet named "H-4 Grants"
 - This worksheet is a table of the grants in relation to those listed at Table H-1 (or any other financial contribution) received by company over the inquiry period plus the two preceding years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Answer:

Not applicable, since Rhine does not receive any financial grants.

2. Provide a copy of your company's non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.

Answer:

Not applicable, since Rhine does not receive any financial grants.

3. Did your company receive any grants in relation to those listed at Table H-1 (or any other financial contribution) from any level of government during the period plus the two preceding years?

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If yes:

- (a) Were any of the grants related to any program listed in Table H-1? If yes, identify the program.
- (b) Were any of the grants related to programs not listed in Table H-1? If yes, provide the names of the programs.

Answer:

Not applicable, since Rhine does not receive any financial grants.

- 4. For each of the grants listed in H-4.3:
 - (a) What is the name of the grant if not already listed in Table H-1?
 - (b) What is the name of the authority providing the grant?
 - (c) What is the eligibility criteria to receive the grant?
 - (d) Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
 - (e) Provide details of the application process.
 - (f) Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
 - (g) Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
 - (h) Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
 - (i) Provide proof of payment of your company receiving the grant (e.g. bank statements).
 - (j) Provide a copy of the accounting journal entries relating to the grant.
 - (k) Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Answer:

Not applicable, since Rhine does not receive any financial grants.

H-5 Other Programs not listed in Table H-1

- 1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).

Answer:

Rhine operates its business in Guangdong province.

- 2. Are you aware of any programs of the Government of China, any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been

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accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)

Answer:

No, Rhine is not aware of any programs that benefits manufactures of the goods that have not been accounted for in this questionnaire.

3. Indicate the location of the program by region, province or municipal level.

Answer:

Not applicable, since Rhine does not receive any financial grants.

4. Indicate the type of program, for example:

- the provision of grants, awards or prizes;
- the provision of goods or services at a reduced price (e.g. electricity, gas, 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
- any other form of assistance.

For **each program** that you have identified, answer the following.

Answer:

Not applicable, since Rhine does not receive any financial grants.

5. Indicate whether your company benefited from any of the listed programs during the period.

Answer:

Not applicable, since Rhine does not receive any financial grants.

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).

Answer:

Not applicable, since Rhine does not receive any financial grants.

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

Answer:

Not applicable, since Rhine does not receive any financial grants.

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.

Answer:

Not applicable, since Rhine does not receive any financial grants.

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

Answer:

Not applicable, since Rhine does not receive any financial grants.

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

Answer:

Not applicable, since Rhine does not receive any financial grants.

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.

Answer:

Not applicable, since Rhine does not receive any financial grants.

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.

Answer:

Not applicable, since Rhine does not receive any financial grants.

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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.

Answer:

Not applicable, since Rhine does not receive any financial grants.

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

Answer:

Not applicable, since Rhine does not receive any financial grants.

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

Answer:

Not applicable, since Rhine does not receive any financial grants.

16. If the program has been terminated, please provide details (including when and 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?

Answer:

Not applicable, since Rhine does not receive any financial grants.

17. If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-4 in relation to this program.

Answer:

Not applicable, since Rhine does not receive any financial grants.