

	2017 R'000	2016 R'000
14 DEFERRED TAXATION LIABILITY/(ASSET)		
At year-end		
Arising on temporary differences		
– accelerated capital allowances	3 665	249
– provisions raised	24 422	(5 679)
– valuations of inventories	(24 234)	—
– income received in advance	(9 123)	—
– pension fund surplus	26 080	19 060
– revaluation of available-for-sale listed investments	(20 248)	(31 289)
– deferred taxation: acquisition of Dwarsrivier	282 383	—
– prepaid expenditure	833	238
	283 778	(17 421)
Movements		
Balance at beginning of year	(17 421)	(4 964)
Amount arising on acquisition of Dwarsrivier (refer note 35.1)	282 383	—
Movements for the current year:		
Movements in income statement		
Arising on temporary differences	(2 709)	(11 865)
– accelerated capital allowances	3 416	(901)
– provisions raised	30 101	543
– valuation of inventories	(24 234)	—
– income received in advance	(9 123)	—
– pension fund surplus	(3 464)	1 505
– revaluation of available-for-sale listed investments below original cost	—	(13 235)
– prepaid expenditure	595	223
Arising on change in capital gains taxation rate	—	3 219
Arising on temporary differences included in other comprehensive income		
– revaluation of available-for-sale listed investments at year-end	11 041	(5 274)
– actuarial gains on pension fund	10 484	1 463
As above	283 778	(17 421)