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	2018 R'000	2017 R'000
14 DEFERRED TAXATION LIABILITY		
At year-end		
Arising on temporary differences		
Accelerated capital allowances	384 445	3 665
Revaluation of available-for-sale listed investments	23 332	(20 248)
Pension fund surplus	36 189	26 080
Prepaid expenditure	1 358	833
Valuation of inventories	(1 435)	(24 234)
Share-based payment liabilities	(4 904)	—
Income received in advance	(12 812)	(9 123)
Provisions raised	(80 733)	24 422
Acquisition of Dwarsrivier	—	282 383
	345 440	283 778
Movement for the year		
Balance at beginning of year	283 778	(17 421)
Arising on temporary differences in income statement	10 880	(2 709)
– accelerated capital allowances	71 400	3 416
– revaluation of available-for-sale listed investments	(511)	—
– pension fund surplus	3 418	(3 464)
– prepaid expenditure	525	595
– valuation of inventories	(1 449)	(24 234)
– share-based payment liability	(4 904)	—
– income received in advance	(3 689)	(9 123)
– provisions raised	(53 910)	30 101
Arising on temporary differences included in other comprehensive income or loss	50 782	21 525
– revaluation of available-for-sale listed investments at year-end	44 091	11 041
– actuarial gains on pension fund	6 691	10 484
Acquisition of Dwarsrivier	—	282 383
As above	345 440	283 778