

NOTES TO THE ACCOUNTS

1. Income Tax

Details of income tax are as follows:

		1985	1984
	\$(000)	\$(000)	\$(000)
Company		48,868	4,747
Fringe benefit tax		4	..
Individuals		1,505,032	1,211,772
Miscellaneous		16,343	8,455
		<u>\$1,570,247</u>	<u>\$1,224,974</u>

Income tax is net of refunds.

Refunds to exporters in terms of the Income Tax Act 1976 were \$43,741,277 for the three months ended 30 June 1985 and \$24,611,153 for the corresponding period in 1984.

2. Other Direct Taxation

Details of other direct taxation are as follows:

Estate and gift duty	5,016	9,282
Land tax	422	146
	<u>\$5,438</u>	<u>\$9,428</u>

3. Other Indirect Taxation

Details of other indirect taxation are as follows:

Domestic air travel tax	4,399	3,468
Duties payable by racing clubs	15,970	15,302
Energy resources levy	17,828	12,700
Film hire tax	350	420
less refunds	3,173	..
	<u>(2,823)</u>	
International departure tax	4,695	4,563
Mileage tax	2
Motor spirits tax	51,279	58,300
less refunds	544	(504)
	<u>50,735</u>	
Motor vehicles, fees and charges	4,332	8,026
Stamp duties	32,622	25,570
	<u>\$127,758</u>	<u>\$127,847</u>