

NOTES TO THE ACCOUNTS

1. Income Tax

Details of income tax are as follows:

	1985	1984
	\$(000)	\$(000)
Company	354,151	191,683
Fringe benefit tax	33,461	..
Individuals	3,598,775	2,764,293
Miscellaneous	29,265	22,879
	<u>\$4,015,652</u>	<u>\$2,978,855</u>

Income tax is net of refunds.

Refunds to exporters in terms of the Income Tax Act 1976 were \$93,279,182 for the six months ended 30 September 1985 and \$60,907,573 for the corresponding period in 1984.

2. Other Direct Taxation

Details of other direct taxation are as follows:

Estate and gift duty	13,715	20,508
Land tax	635	326
Property speculation tax	2	..
	<u>\$14,352</u>	<u>\$20,834</u>

3. Other Indirect Taxation

Details of other indirect taxation are as follows:

Domestic air travel tax		8,475	6,566
Duties payable by racing clubs		30,854	28,638
Energy resources levy		37,091	28,175
Film hire tax	413		825
less refunds	3,174		..
		<u>(2,761)</u>	
International departure tax		9,111	9,862
Mileage tax	2
Motor spirits tax	98,618		109,085
less refunds	1,193		(1,667)
		<u>97,425</u>	
Motor vehicles, fees and charges		75,622	74,735
Stamp duties		69,602	53,843
		<u>\$325,419</u>	<u>\$310,064</u>