6. PROFIT BEFORE TAX

	2021 R'm	2020 R'm
The following items have been included as part of other expenses in arriving at profit before tax:		
Lease rentals	**129**	128
Expense relating to short-term leases	**19**	19
Expense relating to leases of low-value assets, not shown above as short-term leases	**11**	15
Expense relating to variable lease payments not included in lease liabilities	**99**	94
Auditors' remuneration	**51**	47
Total audit fees	**50**	45
Fees relating to non-audit services	**1**	2
Advertising and marketing expenses	**96**	80
Bad debts written off	**191**	140
Non-executive directors' emoluments (refer note 28)	**8**	7
Irrecoverable VAT	**145**	143
Insurance premiums	**97**	116
Motor vehicle expenses	**25**	26
Security costs	**94**	84
Subscriptions and publications costs	**35**	33
Training and conferences expenses	**47**	54
Travelling and accommodation expenses	**51**	44
Other[1]	**464**	426
	1 433	1 328

[1] *Other comprise mainly of bank charges, refreshments, general expenses, quality costs and filing expenses.*

7. TAX EXPENSE

	2021 R'm	2020 R'm
Current income tax		
Current year	**695**	536
Prior year underprovision	**106**	27
Deferred income tax		
Origination and reversal of temporary differences	**9**	(35)
Prior year under provision	**6**	27
Change in foreign tax rate	**42**	–
Benefit from previously unrecognised capital allowances and trading losses	**(218)**	–
Withholding taxes	**2**	1
Total tax expense	**642**	556
Reconciliation of the tax rate	**%**	%
South African normal tax rate	**28.00**	28.00
Adjustments for non-cash items:		
Income not taxable – profit on sale of property, plant and equipment and investments	**–**	(0.01)
Expenses not deductible/(income not taxable) – partnerships	**0.17**	(0.37)
Expenses not deductible – impairment of intangible assets and investment	**1.01**	0.95
Expenses not deductible – interest on preference shares	**0.24**	0.58
Expenses not deductible – interest on borrowings and acquisition costs	**0.38**	1.08
Expenses not deductible – retirement benefit revaluation	**0.66**	1.69
Other[2]	**0.08**	1.60
Deferred tax through other comprehensive income	**(0.72)**	0.34
Change in foreign tax rate	**1.76**	–
Benefit from previously unrecognised capital allowances and trading losses	**(9.06)**	–
Prior year underprovision	**4.24**	2.43
Withholding taxes	**0.08**	0.09
Assessed losses previously not recognised	**(0.24)**	1.51
Effect of conversion of international tax rates to South Africa normal tax rate	**0.04**	2.35
Effective rate	**26.64**	40.24

[2] *Other include various permanent differences in foreign tax jurisdictions and South Africa for which there are no corresponding tax allowances as well as learnership allowances.*

The Group has raised deferred tax on estimated tax losses and capital allowances of R2.2 billion (2020: R616 million) available to offset against future taxable income. These losses and capital allowances relate mostly to the UK business. Refer note 14. Tax losses relating to continuing operations of R241 million (2020: R196 million) were utilised during the year.