

	2019 R'000	2018 R'000
15. Intangible assets		
Patents, trademarks, trade names and other intangibles	2 957 606	2 996 158
Cost	3 880 337	3 872 610
Accumulated amortisation and impairments	(922 731)	(876 452)
Computer software	389 291	344 502
Cost	1 098 140	1 022 550
Accumulated amortisation and impairments	(708 849)	(678 048)
Capital work-in-progress	31 730	27 146
	3 378 627	3 367 806
<i>Movement in intangible assets</i>		
Carrying value at beginning of year	3 367 806	1 667 710
Additions	165 118	123 754
Patents, trademarks, trade names and other intangibles	14 581	8 919
Computer software	145 953	138 811
Capital work-in-progress	4 584	(23 976)
Expenditure	17 293	18 510
Transfers to other categories	(12 709)	(42 486)
Acquisition of businesses	3 090	1 666 779
Patents, trademarks, trade names and other intangibles	2 980	1 663 528
Computer software	110	3 251
Disposals	(623)	(5 816)
Patents, trademarks, trade names and other intangibles	(8)	(2 922)
Computer software	(615)	(2 772)
Capital work-in-progress	–	(122)
Disposal of businesses and disposal groups held for sale	(6 491)	(9 870)
Patents, trademarks, trade names and other intangibles	–	(9 870)
Computer software	(6 491)	–
Exchange rate adjustments	(709)	63 137
Patents, trademarks, trade names and other intangibles	(679)	63 137
Computer software	(30)	–
Amortisation (refer note 2)	(147 916)	(136 773)
Impairment (refer note 2)	(1 648)	(1 115)
Carrying value at end of year	3 378 627	3 367 806

Indefinite life intangibles

No indefinite life intangibles were recognised on the acquisition of businesses in the current year as the Purchase Price Allocation (PPA) reviews had not been completed on the UDS and Aquazania acquisitions at the time of reporting (refer note 12). Indefinite life intangibles arising on previous acquisitions amount to R2 138 million, R964 million relating to Bidvest Commercial Products and R1 174 million to Bidvest Services. These intangibles were subject to review for impairment based on value-in-use. For South African domiciled operations the Group used a pre-tax discount rate of between 18% and 23.6% with a perpetual growth rate of 5.8%, whereas for the European operations a pre-tax discount rate of 11.4% and a perpetual growth rate of 2% was used. Significant surpluses were identified over the carrying values of the CGU's and thus the directors believe that a reasonably possible change in the multiples, would not result in an impairment of the carrying value of these intangibles.

The amortisation and impairment charges are included in operating expenses in the consolidated income statement.