14. DEFERRED INCOME TAX

	2019 R'm	2018 R'm
Deferred tax comprises:		
Deferred tax assets	**1 102**	700
Deferred tax liabilities	**(1 371)**	(1 226)
	(269)	(526)
The movement in the deferred tax account is as follows:		
Balance at 1 October	**(526)**	(595)
Adjustment upon adoption of IFRS 9	**(5)**	–
Acquired through acquisition of subsidiaries	**(15)**	(24)
Disposed through disposal of subsidiary	**(15)**	–
Effect of foreign currency movement	**(3)**	(7)
Current year charge through profit or loss	**275**	100
Current year charge through other comprehensive income	**20**	–
Carrying amount at 30 September	**(269)**	(526)
Deferred income tax assets and liabilities attributable to the following items:		
Employee benefit liabilities	**154**	137
Other liabilities	**54**	45
Provision for expected credit losses (2018: provision for impairment of receivables)	**15**	15
Share-based payment liability	**10**	5
Accelerated wear and tear for tax purposes on property, plant and equipment	**(52)**	(57)
Tax loss carried forward	**168**	98
Property leases	**55**	7
Credit balances in trade receivables	**25**	23
Prepaid expenses	**(30)**	(19)
Intangible assets on acquisition of subsidiaries	**(546)**	(628)
Retirement benefit asset	**(126)**	(143)
Derivative financial instruments	**4**	(9)
	(269)	(526)

Analysis of recoverability period of deferred tax assets and deferred tax liabilities is as follows:

	Deferred tax assets		Deferred tax liabilities	
	2019 R'm	2018 R'm	2019 R'm	2018 R'm
Within 12 months	**258**	226	**(30)**	(19)
After more than 12 months	**227**	105	**(724)**	(838)
	485	331	**(754)**	(857)

The Group has tax losses of R757 million (2018: R719 million) to carry forward against future taxable income, which have not been recognised in these financial statements due to uncertainties regarding the utilisation of these losses in the foreseeable future. These losses originated predominantly in the Alliance Medical and Poland businesses. None of these losses are expected to expire.