14. DEFERRED INCOME TAX

	2021 R'm	2020 R'm
Deferred tax comprises:		
Deferred tax assets	**1 698**	1 162
Deferred tax liabilities	**(1 730)**	(1 450)
	(32)	(288)
The movement in the deferred tax account is as follows:		
Balance at 1 October	**(288)**	(270)
Arising on acquisition of subsidiaries	**2**	–
Disposal of subsidiary	**3**	–
Effect of foreign currency movement from continuing operations	**28**	(57)
Effect of foreign currency movement from discontinued operation	**(1)**	(3)
Effect of change in foreign tax rate from continuing operations	**(42)**	–
Current year charge from continuing operations through profit or loss	**204**	8
Current year charge from discontinued operation through profit or loss	**(54)**	29
Current year charge from continuing operations through other comprehensive income	**(17)**	5
Current year charge from discontinued operation through other comprehensive income	**133**	–
Carrying amount at 30 September	**(32)**	(288)
Deferred income tax assets and liabilities attributable to the following items:		
Employee benefit liabilities	**186**	201
Other liabilities/(assets)	**49**	(126)
Provision for ECL	**112**	33
Share-based payment liability	**36**	23
Accelerated wear and tear for tax purposes on property, plant and equipment	**(120)**	(122)
Tax loss carried forward	**244**	229
Leases	**98**	118
Credit balances in trade receivables	**28**	26
Prepaid expenses	**(20)**	(39)
Intangible assets on acquisition of subsidiaries	**(528)**	(534)
Retirement benefit asset	**(117)**	(106)
Derivative financial instruments	**–**	9
	(32)	(288)

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

	Deferred tax assets		Deferred tax liabilities	
	2021 R'm	2020 R'm	**2021 R'm**	2020 R'm
Within 12 months	**411**	158	**(20)**	(39)
After more than 12 months	**342**	356	**(765)**	(763)
	753	514	**(785)**	(802)

Management considers a number of factors in assessing whether to raise deferred tax assets on unutilised tax losses and capital allowances. These include a yearly analysis of trends in current and past performance of the entity which forms the base of a five-year forecast to determine if an entity will be in a position to utilise such tax losses or capital allowances in the foreseeable future, as well as any other key considerations that may affect current or future performance of the entity. Deferred tax assets on unutilised tax losses and capital allowances are only raised where forecasts indicate a reasonable expectation that such tax losses or capital allowance may be utilised to reduce a potential future tax liability.

The Group has not recognised deferred tax assets to the value of R714 million (2020: R541 million) relating to tax losses available to carry forward against future taxable income in these financial statements due to uncertainties regarding the utilisation of these losses in the foreseeable future. These losses originated predominantly in the UK businesses (2020: UK and Scanmed). None of these losses are expected to expire.