

9 Income tax expense

	2007 £m	2006 £m
Current tax expense		
Current year	20.2	21.4
Prior year adjustments	(2.1)	1.4
	18.1	22.8
Deferred tax expense		
Origination and reversal of temporary differences	19.2	5.6
Prior year adjustments	0.8	(1.5)
	20.0	4.1
Income tax expense	38.1	26.9
Profit before tax	138.5	86.8
Tax calculated at UK tax rates	39.9	26.0
Effects of:		
– Tax rates in foreign jurisdictions	0.5	0.6
– Non-deductible expenses	0.2	0.2
– Deductible items for which no deferred tax asset is recognised	(1.2)	–
– Under/(over) provided in prior years	(1.3)	0.1
Tax charge for the period	38.1	26.9

The weighted average applicable tax rate was 28.3% (2006: 30%).

The effect of the change in the UK corporation tax rate from 30% to 28% with effect from 1 April 2008 on deferred tax recognised in prior periods is a gain in the 2007 income statement of £0.1m.