

Notes on the IFRS basis results continued

G: Acquisition costs and other expenditure

	2013 £m		2012* £m	
	Half year	Half year	Half year	Full year
Acquisition costs incurred	(1,185)	(1,147)	(1,147)	(2,557)
Acquisition costs deferred less amortisation of acquisition costs	419	376	376	595
Administration costs and other expenditure	(2,127)	(1,957)	(1,957)	(3,863)
Movements in amounts attributable to external unit holders	(422)	(17)	(17)	(207)
Total acquisition costs and other expenditure	(3,315)	(2,745)	(2,745)	(6,032)

* The 2012 comparative results have been adjusted from those previously published for the retrospective application of the new and amended accounting standards described in note B.

The acquisition costs as shown on the table above relate to policy acquisition costs. Acquisition costs from business combinations are included within other expenditure.

Included within total acquisition costs and other expenditure is depreciation of property plant and equipment of £(45) million (half year 2012: £(44) million; full year 2012: £(90) million).

The total amounts for acquisition costs and other expenditure shown above includes corporate expenditure shown in note C. The charge for corporate expenditure comprises:

	2013 £m		2012 £m	
	Half year	Half year	Half year	Full year
Group Head Office	(87)	(86)	(86)	(168)
Asia Regional Office:				
Gross costs	(58)	(45)	(45)	(99)
Recharges to Asia operations	17	11	11	36
	(41)	(34)	(34)	(63)
Total	(128)	(120)	(120)	(231)

H: Tax**i Tax charge**

The total tax charge comprises:

	2013 £m			2012* £m	
	Half year			Half year	Full year
	Current tax	Deferred tax	Total	Total	Total
Tax charge					
UK tax	(77)	(82)	(159)	(55)	(421)
Overseas tax	(68)	(128)	(196)	(254)	(533)
Total tax charge	(145)	(210)	(355)	(309)	(954)

* The 2012 comparative results have been adjusted retrospectively from those previously published for the application of the new and amended accounting standards described in note B.