

In the year 2013 changes in deferred tax were as follows:

	Assets	Liabilities	Income and loss account (Note 26)
Starting balance	935,834	10,287,213	
Temporary differences in the year	15,834	-439,370	
Closing balance	951,668	9,847,843	455,204

18. PROVISIONS

On 31 December 2013 and 2012, provisions were broken down as follows:

	Dec-13	Dec-12
Legal processes	5,257	5,257
Other	93,433	28,000
Provisions	98,690	33,257

In the year 2013, subsidiary Lurca recorded a provision of 65.433 eur concerning the amount payable for the sale of Pasta Caffè restaurant in Vitoria, Spain, according to an agreement signed with the purchasing company, Multi-face, SL..