

13. DEFERRED TAX ASSETS AND LIABILITIES:

The deferred tax assets (liabilities) comprise the following temporary differences:

	September 28, 2013	September 29, 2012
	\$	\$
Assets:		
Employee benefits	11,530	14,918
Derivative financial instruments	717	2,563
Losses carried forward	509	2,222
Provisions	890	1,099
Other	983	976
	14,629	21,778
Liabilities:		
Property, plant and equipment	(23,463)	(26,494)
Derivative financial instruments	(529)	(510)
Goodwill	(2,142)	(2,061)
Deferred financing charges	(290)	(205)
Other	(375)	(406)
	(26,799)	(29,676)
Net assets (liabilities):		
Property, plant and equipment	(23,463)	(26,494)
Employee benefits	11,530	14,918
Derivative financial instruments	188	2,053
Losses carried forward	509	2,222
Goodwill	(2,142)	(2,061)
Provisions	890	1,099
Deferred financing charges	(290)	(205)
Other	608	570
	(12,170)	(7,898)