

14. Current income taxes and other tax assets

Current tax assets amounted to € 118.6 million as follows:

(Amounts in €/000)	June 30, 2015	December 31, 2014	Change
Income taxes	52,914	38,483	14,431
IRAP	12,285	4,088	8,197
Foreign income taxes	53,362	52,906	456
Total	118,561	95,477	23,084

The amount at June 30, 2015 mainly consists of:

- income tax for excess taxes paid in previous years, which the Group has correctly claimed for reimbursement and which bear interest;
- foreign income tax for excess taxes paid abroad by the foreign Group companies which will be recovered as per the relevant legislation.

Other current tax assets of € 114.4 million, down € 17.9 million from December 31, 2014. They may be analyzed as follows:

(Amounts in €/000)	June 30, 2015	December 31, 2014	Change
VAT	93,929	74,906	19,023
Other indirect taxes	20,444	21,583	(1,139)
Total	114,373	96,489	17,884

VAT receivables totalled € 93.9 million. This amount includes € 55.7 million with the Italian Tax authorities and € 38.2 million with foreign tax administrations.

“Other indirect taxes” include withholdings of € 7.9 million paid by the Icelandic branch on the remuneration paid to foreign temporary workers involved in the building site. For further information please refer to the Directors’ report section, paragraph “Risk areas and Litigation”.