

27. Current tax liabilities and other current tax liabilities

Current tax liabilities amounted to € 63.8 million, as detailed hereunder:

(Amounts in €/000)	June 30, 2015	December 31, 2014	Change
IRES	21,988	8,318	13,670
IRAP	10,999	292	10,707
Foreign taxes Abroad	30,812	38,874	(8,062)
Total	63,799	47,484	16,315

Charges for income taxes are calculated on the basis of the best average tax rate estimate for the entire year, applied to the profit before taxes.

Other current tax liabilities of € 40.1 million down by € 13.6 million over December 31, 2014. They may be analyzed as follows:

(Amounts in €/000)	June 30, 2015	December 31, 2014	Change
Withholding	8	10	(2)
VAT	23,525	42,583	(19,058)
Other indirect taxes	16,607	11,158	5,449
Total	40,140	53,751	(13,611)