

### **No to separate tracks (in n. 16, pag. 25)**

The sixth VAT directive must be interpreted as meaning that if a single service/contractual performance consists of two separate elements, one of which is ancillary with respect to the other, and which, if provided separately, would be subject to different VAT rates, the service must be taxed at the single rate applicable to the main element and this would apply even if the price of each element (included in the total paid by a consumer in order to benefit from such service) may be determined. These are, in a nutshell, the conclusions reached by the European Court of Justice in judgment C-463/13 of 18 January 2018.

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