

# Is horse race prize money treated as consideration for taxable services? 3/8/23

A payment is not always treated as a consideration for services that are subject to VAT. To establish a taxable supply, there must be a direct link between the service and the consideration received for it. There is no direct link between a payment and the service if it is impossible to predict whether the consideration will be received. In its ruling C-713/21 (*Finanzamt X*) of 9 February 2023, the Court of Justice of the European Union (CJEU) assessed whether 50% of horse race cash prizes that is assigned to a stable owner should be treated as a consideration for a service chargeable to VAT. This article explores some of the legal niceties examined in the CJEU's new ruling.

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