

# Supreme Court reconfirms gambling and lottery expenses are not deductible from winnings 3/37/24

The end of the summer saw the Supreme Court rule on cases concerning the tax treatment of income from various entertainment services. Just like income from live streaming of video games, winnings from participation in games of chance are high on the agenda when it comes to interpreting the relevant tax rules, which is causing disputes with the tax authority. One of these disputes involved the State Revenue Service (SRS) deciding to charge personal income tax (PIT) and late fees on an individual's unreported winnings from a company organising games of chance. The taxpayer sued the tax authority, and his appeal eventually landed in the Supreme Court. This article continues our MindLink series on Supreme Court rulings concerning the tax treatment of income from recreational activities and looks at a recent Supreme Court ruling.

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