

Property-related services supplied in the UK
American Express Services Europe Ltd [2010] EWHC 120 (Ch)

The High Court has upheld the VAT & Duties Tribunal's decision that supplies of property related management services by a UK company to its US parent constituted a composite supply, and that the place of supply was where the supplier was established rather than where the recipient was established or where the property was situated.

Comment

Multinational organisations with property management or other 'managerial' functions supplied from or to the UK should carefully review their arrangements.

The judgment is available on the BAILII website - [LINK](#).

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