

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-40

Engravers

Engraving performed by engravers on property owned by others that is complete in and of itself does not constitute a sale within the meaning of paragraph B of Section 44-18-7. The furnishing of such engraving is regarded as a service and does not constitute a sale of tangible personal property. For example, the engraving of a wedding date on a wedding ring or the engraving on a stone monument is considered a service and not the sale of tangible personal property.

R. GARY CLARK
TAX ADMINISTRATOR

DATE: May 1, 1987