



Warranties, Service Contracts and Maintenance Agreements

Provincial Sales Tax Act

Latest Revision: *The revision bar (|) identifies changes to the previous version of this bulletin dated April 2014. For a summary of the changes, see Latest Revision at the end of this document.*

This bulletin explains how PST applies to warranties, service contracts and maintenance agreements, and to parts and services provided under these agreements.

This bulletin does not provide information on how PST applies to software and hardware maintenance agreements. For information, see [Bulletin PST 105, Software](#).

Table of Contents

- Definitions and Overview 1
- Mandatory Warranties and Agreements for Taxable Goods 2
- Optional Warranties and Agreements for Taxable Goods..... 3
- Warranties and Agreements for Exempt Goods 5
- Qualifying Farmers, Commercial Fishers and Aquaculturists..... 6
- Multijurisdictional Vehicles..... 7
- Production Machinery and Equipment..... 8
- Exempt Related Services to Taxable Goods 9
- Real Property 10
- Other Information 10
- Appendix – Summary of How PST Applies to Warranties and Agreements..... 12

Definitions and Overview

Definitions

In this bulletin:

- An **agreement** is a service contract or maintenance agreement for goods under which a charge is paid in advance for future parts and/or services for those goods.

- **Related services** are services provided to goods, or services provided to install goods. Generally, if a good is taxable when purchased (e.g. a motor vehicle), services provided to that item (e.g. vehicle repair and maintenance) are also taxable, unless a specific exemption applies.

Overview

How PST applies to warranties and agreements, and to parts and services provided under warranties and agreements, is complex and depends on:

- the type of goods or property the warranty or agreement applies to (e.g. taxable goods, exempt goods, improvements to real property), and
- whether the warranty or agreement is:
 - mandatory as part of the purchase or lease of goods or property,
 - optional, with either scheduled services or a specified number of services, or
 - optional, with parts, services and/or replacement goods provided only when needed.

The appendix at the end of this bulletin provides a summary of how PST applies to warranties and agreements, and to parts, services and replacement goods provided under warranties and agreements.

Mandatory Warranties and Agreements for Taxable Goods

How PST Applies

Purchases of Taxable Goods

PST applies to the **total purchase price** of taxable goods including any charges for a warranty or agreement for the goods that a purchaser **must** pay (or agree to pay), whether or not the charges are separately stated on the bill, invoice or receipt.

Example:

A motor vehicle dealer sells a passenger vehicle for a base price of \$60,000. To purchase the vehicle, the purchaser must also pay \$3,000 for a 5-year limited warranty for the vehicle (i.e. the purchaser cannot purchase the vehicle without the warranty). The total purchase price of the vehicle is \$63,000. The PST due is \$6,300 ($\$63,000 \times 10\%$ PST rate).

Leases of Taxable Goods

PST applies to the **total lease price** of taxable goods including any charges for a warranty or agreement for the goods that a lessee **must** pay (or agree to pay) under a lease for taxable goods, whether or not the charges are separately stated on the lease agreement.

Example:

A company leases a photocopier for \$300 per month. To lease the photocopier, the lessee must also pay the lessor \$50 per month for a technician to perform monthly on-site servicing to the photocopier (i.e. the lessee cannot lease the photocopier without the services). The total lease price of the photocopier is \$350 per month. The PST due is \$24.50 per month ($\$350 \times 7\%$ PST rate).

Carrying out the Warranty or Agreement

How PST Applies for Customers

PST does not apply to parts, services and/or replacement goods provided **at no additional cost** under a warranty or agreement for taxable goods.

Example:

A TV manufacturer provides free repair services, repair parts and/or replacement of the TV within the first year after a customer purchases a TV. The manufacturer does not charge their customers PST when they provide these services, parts or replacement TV's.

However, PST applies if customers are charged an additional fee (in addition to the cost of the warranty or agreement) for parts, services and/or replacement goods, unless a specific exemption applies (for examples of specific exemptions, see Exempt Related Services to Taxable Goods below).

Example:

The TV manufacturer in the above example also allows customers to purchase repair services, parts and refurbished TV's at a reduced price in the second year after the purchase of the TV. The manufacturer must charge their customers PST on the charges for these repair services, parts and refurbished TV's.

How PST Applies for Providers of Mandatory Warranties or Agreements

If you provide mandatory warranties or agreements for taxable goods, you are exempt from PST on parts and replacement goods you purchase to carry out these warranties and agreements even if the parts and/or replacement goods are provided to your customer at no additional cost. You are also exempt from PST if you purchase services covered by a mandatory warranty or agreement.

To obtain these exemptions, you must provide your PST number to your supplier or, if you do not have a PST number, a *Certificate of Exemption – General* ([FIN 490](#)).

Optional Warranties and Agreements for Taxable Goods

Scheduled Services or Maintenance, or a Specified Number of Services

PST applies to any charges for optional agreements for taxable goods if the agreement either has scheduled services or maintenance (e.g. monthly maintenance), or a specified number of services (e.g. 4 oil changes), whether or not the customer receives all of the specified services. PST does not apply if the services provided under the optional agreement are exempt services (see Exempt Related Services to Taxable Goods below).

Example:

A motor vehicle dealer sells a passenger vehicle for a base price of \$60,000. The purchaser of the vehicle has the option to pay \$3,000 for the right to receive annual undercoating and rustproofing for the vehicle for the next 5 years. If the purchaser chooses to pay the \$3,000 for the optional undercoating and rustproofing services, PST applies as follows:

- \$60,000 purchase price x 10% PST rate = \$6,000, **plus**
- \$3,000 taxable optional agreement x 7% PST rate = \$210

The total PST payable is \$6,210. The optional agreement is subject to a 7% PST rate (not a 10% PST rate) because it is a prepayment for taxable related services, not a part of the purchase price of the vehicle.

Carrying out the Agreement

How PST Applies for Customers

PST does not apply to parts and/or services provided **at no additional cost** under these agreements. However, PST applies if customers are charged an additional fee for parts and/or services (e.g. for parts that are not covered by the agreement), unless a specific exemption applies.

How PST Applies for Providers of Optional Agreements

If you provide optional agreements for taxable goods and the agreement has either scheduled services or maintenance, or a specified number of services, you are exempt from PST on parts and services you purchase to carry out these agreements. You are exempt from PST even if you provide the parts at no additional cost to your customer.

To obtain these exemptions, you must provide your PST number to your supplier or, if you do not have a PST number, a *Certificate of Exemption – General* ([FIN 490](#)).

Parts, Services and/or Replacement Goods Provided Only When Needed

PST does not apply to any charges for optional warranties or agreements for taxable goods if parts, services and/or replacement goods are provided only when needed (e.g. when equipment malfunctions).

Example:

A retailer sells a riding mower for \$1,500. The purchaser of the mower has the option to pay \$300 for the right to have the mower serviced or replaced, as needed, over the next 24 months at no charge. If the purchaser chooses to pay the \$300 for the optional agreement, PST applies as follows:

- \$1,500 purchase price x 7% PST rate = \$105
- \$300 non-taxable optional warranty. No PST.

Carrying out the Warranty or Agreement

How PST Applies for Customers

PST does not apply to parts, services and/or replacement goods provided **at no additional cost** under these warranties or agreements. However, PST applies if customers are charged an additional fee for parts, services and/or replacement goods (e.g. for parts that are not covered by a warranty), unless a specific exemption applies.

How PST Applies for Providers of Optional Warranties or Agreements

If you provide optional warranties or agreements for taxable goods and the parts, services and/or replacement goods only when needed, you:

- are exempt from PST on the parts or replacement goods you purchase to carry out these agreements even if you provide the parts or replacement goods at no additional cost to your customer, and
- must pay PST on any services you purchase to carry out these warranties or agreements unless these services are specifically resold to the customer or are exempt services (see Exempt Related Services to Taxable Goods below).

To obtain the exemption for parts and replacement goods (and services if they are specifically resold to the customer), you must provide your PST number to your supplier or, if you do not have a PST number, a *Certificate of Exemption – General* ([FIN 490](#)).

Warranties and Agreements for Exempt Goods

PST does not apply to any charges for warranties or agreements for exempt goods. Examples of exempt goods include:

- equipment designed solely for use by an individual with a permanent disability (e.g. nasal CPAP systems)
- portable fire extinguishers and refills for portable fire extinguishers
- self-contained smoke or fire alarm devices designed for residential use and sold for under \$250
- specified safety equipment (see [Bulletin PST 100](#), *Safety Equipment and Protective Clothing*)
- aircraft powered by a turbine and parts for those aircraft
- non-motorized bicycles and qualifying non-motorized tricycles
- self-propelled vessels over 500 tons

For more information on what goods are exempt from PST, see [Bulletin PST 200](#), *PST Exemptions and Documentation Requirements*.

Please note: This section does not apply to goods that are only exempt under certain circumstances, such as vehicles, boats or aircraft brought into BC as gifts. For a list of the exceptions, refer to subsections 57(2) and 57(3) of the Provincial Sales Tax Exemption and Refund Regulation.

Carrying out the Warranty or Agreement

How PST Applies for Customers

PST does not apply to parts, services and/or replacement goods provided **at no additional cost** under a warranty or agreement for exempt goods.

Example:

A bicycle retailer provides free repair services and repair parts within the first year after a customer purchases a non-motorized bicycle (which is exempt from PST). The retailer does not charge their customers PST when they provide these services or parts.

If customers are charged an additional fee for parts, services and/or replacement goods, PST applies as follows:

- parts are exempt if they are specifically designed for exempt goods (e.g. disc brake pads for non-motorized bicycles); parts that are not specifically designed for exempt goods are subject to PST (e.g. generic parts such as nuts and bolts)
- services are exempt
- replacement goods are exempt

How PST Applies for Providers of Warranties or Agreements for Exempt Goods

If you provide warranties or agreements for exempt goods and you purchase parts, services and/or replacement goods to carry out these warranties and agreements, you are exempt from PST on parts, services and replacement goods you purchase for those goods.

No documentation is required to purchase replacement goods or to purchase parts exempt from PST if the parts are specifically designed for exempt goods. However, to obtain the exemption for parts that are **not** specifically designed for exempt goods, you must provide your PST number to your supplier or, if you do not have a PST number, a *Certificate of Exemption-General* ([FIN 490](#)).

Qualifying Farmers, Commercial Fishers and Aquaculturists

Qualifying farmers, commercial fishers and aquaculturists are exempt from PST on all warranties and agreements they purchase for goods they are eligible to purchase exempt from PST.

For information on what goods can be purchased exempt from PST by qualifying farmers, commercial fishers and aquaculturists, including documentation requirements, see [Bulletin PST 101, Farmers](#), [Bulletin PST 102, Commercial Fishers](#) and [Bulletin PST 103, Aquaculturists](#).

Carrying out the Warranty or Agreement

How PST Applies for Qualifying Farmers, Commercial Fishers and Aquaculturists

PST does not apply to parts, services and/or replacement goods provided **at no additional cost** to a qualifying farmer, commercial fisher or aquaculturist under a warranty or agreement for goods they are eligible to purchase exempt from PST.

If a qualifying farmer, commercial fisher or aquaculturist is charged an additional fee for the parts, services and/or replacement goods used in carrying out a warranty or agreement for goods they are eligible to purchase exempt from PST, PST applies as follows:

- parts are exempt if they are specifically designed for those exempt goods (e.g. specifically designed repair parts for farm tractors); parts that are not specifically designed for those exempt goods are subject to PST (e.g. generic tires)
- services are exempt
- replacement goods are exempt

How PST Applies for Providers of Warranties or Agreements

If you provide warranties or agreements for these goods, you are:

- exempt from PST on all replacement goods and parts you use in carrying out these warranties and agreements, including generic parts
- exempt from PST on services you purchase to carry out:
 - mandatory warranties and agreements for these goods, or
 - optional warranties and agreements with scheduled services or maintenance, or a specified number of services, for these goods
- subject to PST on services you purchase to carry out optional warranties or agreements for these goods if the services are provided only when needed, **unless** the services are specifically resold to the customer (i.e. the customer is separately charged for the services) or are exempt related services

To obtain the exemptions listed above, you must provide your PST number to your supplier or, if you do not have a PST number, a *Certificate of Exemption – General* ([FIN 490](#)).

Multijurisdictional Vehicles

Generally, all warranties and agreements for multijurisdictional vehicles, qualifying trailers, and parts for multijurisdictional vehicles and qualifying trailers, are exempt from PST.

However, the bundled sale rules may apply if an optional agreement for a multijurisdictional vehicle with scheduled services or maintenance, or a specified number of services, includes goods that are not exempt parts.

For example, the bundled sales rules apply if an optional agreement with monthly oil changes or a maximum of number of oil changes includes taxable goods, such as coolant, refrigerant, motor oil, transmission fluid or windshield wiper fluid. For information on the bundled sale rules, see *Bundled Sales* below.

For information on multijurisdictional vehicles, including when trailers and parts qualify for an exemption from PST, see [Bulletin PST 135](#), *Multijurisdictional Vehicles*.

Carrying out the Warranty or Agreement

How PST Applies for Multijurisdictional Vehicle Operators/Carriers

Multijurisdictional vehicle operators/carriers are exempt from PST regardless of whether they are charged an additional fee for parts, services and/or replacement goods used in carrying out warranties and agreements for multijurisdictional vehicles (including qualifying trailers and parts for multijurisdictional vehicles).

Please note: Documentation requirements apply; see [Bulletin PST 135](#), *Multijurisdictional Vehicles*.

How PST Applies for Providers of Warranties or Agreements

If you provide warranties or agreements to multijurisdictional vehicles, you are exempt from PST on all parts and services you use in carrying out these warranties and agreements, including generic parts.

To obtain these exemptions, you must provide your PST number to your supplier or, if you do not have a PST number, a *Certificate of Exemption – General* ([FIN 490](#)).

Production Machinery and Equipment

All warranties and agreements for exempt production machinery and equipment (PM&E) are exempt from PST.

For information on exempt PM&E, see [Bulletin PST 110](#), *Production Machinery and Equipment Exemption*.

Carrying out the Warranty or Agreement

How PST Applies for Persons Eligible for the PM&E Exemption

Persons eligible for the PM&E exemption are exempt from PST regardless of whether they are charged an additional fee for parts, services and/or replacement PM&E used in carrying out warranties and agreements for exempt PM&E.

Please note: Documentation requirements apply; see [Bulletin PST 110](#), *Production Machinery and Equipment Exemption*.

How PST Applies for Providers of Warranties or Agreements

If you provide warranties or agreements for PM&E, you are:

- exempt from PST on all replacement goods and parts you use in carrying out these warranties and agreements, including generic parts
- exempt from PST on services you purchase to carry out:
 - mandatory warranties and agreements for these goods, or
 - optional warranties and agreements with scheduled services or maintenance, or a specified number of services, for these goods
- subject to PST on services you purchase to carry out optional warranties or agreements for these goods if the services are provided only when needed, **unless** the services are specifically resold to the customer (i.e. the customer is separately charged for the services) or are exempt related services

To obtain the exemptions listed above, you must provide your PST number to your supplier or, if you do not have PST number, a *Certificate of Exemption – General* ([FIN 490](#)).

Exempt Related Services to Taxable Goods

Some services to taxable goods are exempt from PST, including:

- cleaning services, unless provided to taxable goods along with another related service that is subject to PST (e.g. repair services)
- diagnostic, testing or safety inspection services provided to goods, including such services when dismantling and/or reassembly occur, unless provided to taxable goods along with another related service that is subject to PST (e.g. repair services)
- services to animals
- services to clothing and footwear, other than services to blades for skates
- services to the following household appliances and goods: refrigerators, stoves, ovens, dishwashers, clothes washers and dryers, freezers, vacuums, rug-cleaning and carpet-cleaning machines, rugs and carpets, sewing machines, and curtains and drapes
- services to manufactured buildings (manufactured mobile homes, manufactured modular homes and portable buildings)

For more information on what services are exempt from PST, see [Bulletin PST 301](#), *Related Services*.

While these services are exempt from PST, the following rules apply to warranties and agreements for taxable goods that include these exempt services.

Charges for the Warranty or Agreement

- PST applies to mandatory warranties and agreements.
- PST does not apply to optional warranties and agreements with scheduled services or maintenance, or a specified number of services, provided that all the services to be provided under the agreement are exempt from PST. If some of the services are subject to PST, the bundled sales rules apply (see Bundled Sales below).
- PST does not apply to optional warranties or agreements if the services are provided only when needed.

Carrying out the Warranty or Agreement

How PST Applies for Customers

- PST does not apply to parts, services and/or replacement goods provided **at no additional cost** under a warranty or agreement.
- PST applies if customers are charged an additional fee for parts, services and/or replacement goods, unless a specific exemption applies (e.g. the services qualify for one of the exemptions listed above).

How PST Applies for Providers

If you provide warranties or agreements that include exempt services, you:

- are exempt from PST on replacement goods or parts you purchase to carry out these agreements even if you provide the parts at no additional cost to your customer
- are exempt from PST on services you purchase to carry out:
 - mandatory warranties and agreements, or
 - optional warranties and agreements with scheduled services or maintenance, or a specified number of services

- are subject to PST on services you purchase to carry out optional warranties or agreements if the services are provided only when needed, **unless** the services are specifically resold to the customer (i.e. the customer is separately charged for the services) **or** a specific exemption applies

To obtain the exemption for parts (and services if they are specifically resold to the customer), you must provide your PST number to your supplier or, if you do not have a PST number, a *Certificate of Exemption – General* ([FIN 490](#)).

Real Property

Contractors must pay PST on the goods they obtain for the purposes of fulfilling a contract to supply and affix, or install, goods to real property. When a contractor pays PST, they do not charge their customers PST on their contracts to improve real property.

Contractors must also pay PST on the goods they obtain for the purposes of carrying out a warranty or agreement for real property. However, contractors do not pay PST on the services to real property they obtain for the purposes of carrying out a warranty or agreement for real property, because services to real property are not subject to PST.

Exception: As a contractor, you are exempt from PST on goods you use to fulfil a contract if you have a specific agreement with your customer that states your customer pays the PST. You may also be exempt if the contract is with certain persons who are exempt from PST (see [Bulletin PST 501](#), *Real Property Contractors*).

Other Information

Bundled Sales

Generally, if a non-taxable good or service (e.g. services to a household refrigerator) is bundled together with a taxable good (e.g. parts for a household refrigerator) or service and sold together for a single price, PST only applies to the fair market value of the taxable good or service. However, there are exceptions to this general rule. For more information, see [Bulletin PST 316](#), *Bundled Sales and Leases*.

Bundled Sales Rules and Optional Agreements

If an optional agreement with scheduled services or maintenance, or a specified number of services, includes taxable related services (e.g. oil changes) and non-taxable or exempt services (e.g. trip insurance), PST only applies to the fair market value of the taxable portion of the agreement.

Similarly, if an optional agreement includes both a set number of services (taxable) and services provided only when needed (non-taxable), PST only applies to the fair market value of the taxable portion of the agreement.

Manufacturer Warranties and Manufacturer Recalls for Taxable Goods

Generally, PST applies to manufacturer warranties and manufacturer recalls that are included as part of the purchase price of taxable goods in the same way as described in Mandatory Warranties and Agreements for Taxable Goods above.

For example, PST does not apply if a manufacturer replaces goods and/or parts free of charge under a manufacturer warranty or manufacturer recall. Manufacturers are exempt from PST on replacement goods and parts they purchase to carry out these warranties or recalls. Manufacturers are also exempt from PST if they purchase services to goods covered by a manufacturer warranty or manufacturer recall.

To obtain these exemptions, manufacturers must provide their PST number to their supplier or, if they are not registered, a *Certificate of Exemption – General* (**FIN 490**).

Limited Coverage and Deductibles

If a warranty or agreement has limited coverage or a deductible applies, PST generally applies to the deductible, and to charges for parts, services and replacement goods that exceed the limit on coverage, unless a specific exemption applies.

For example, if the total repair charge for taxable goods is \$1,000 and the warranty only covers the first \$800, PST applies on the \$200 that exceeds the coverage, unless a specific exemption applies.

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The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

Latest Revision

March 2015

- Clarified that PST applies to optional warranties and agreements that include a specified number of services.
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References: *Provincial Sales Tax Act*, sections 1 “affixed machinery”, “First Nation individual”, “improvement to real property”, “fair market value”, “multijurisdictional vehicle”, “non-taxable component”, “passenger vehicle”, “related service”, “taxable component”, “use”, “user”, 10, 13, 26, 34, 80.1, 119, 121 and 141; Provincial Sales Tax Exemption and Refund Regulation, sections 1 “First Nation land”, “obtain”, “qualifying aquaculturist”, “qualifying commercial fisher”, “qualifying farmer”, 46, 48, 49, 57, 73-76, 77, 109 and 113.

Appendix – Summary of How PST Applies to Warranties and Agreements

Item	Warranty or Agreement Type		How PST Applies for Customers	How PST Applies for Providers of Warranties and Agreements
Taxable Goods	Mandatory	Purchase of warranty or agreement	Taxable	Must charge PST
		Parts, services and replacement goods	<i>No cost:</i> Non-taxable <i>Fee charged:</i> Taxable, unless a specific exemption applies	<i>Parts and replacement goods:</i> Exempt* <i>Services:</i> Exempt*
	Optional – Scheduled Services or Maintenance, or a Specified Number of Services	Purchase of warranty or agreement	Taxable	Must charge PST
		Parts and services	<i>No cost:</i> Non-taxable <i>Fee charged:</i> Taxable, unless a specific exemption applies	<i>Parts:</i> Exempt* <i>Services:</i> Exempt*
	Optional – Parts and Services Provided Only When Needed	Purchase of warranty or agreement	Non-taxable	N/A
		Parts, services, and replacement goods	<i>No cost:</i> Non-taxable <i>Fee charged:</i> Taxable, unless a specific exemption applies	<i>Parts and replacement goods:</i> Exempt* <i>Services:</i> Taxable unless specifically resold to customer

Appendix – Summary of How PST Applies to Warranties and Agreements

Item	Warranty or Agreement Type		How PST Applies for Customers	How PST Applies for Providers of Warranties and Agreements
Exempt Goods (other than goods/situations listed in subsections 57(2) and 57(3) of the Provincial Sales Tax Exemption and Refund Regulation)	All	Purchase of warranty or agreement	Non-taxable	N/A
		Parts, services and replacement goods	<p><i>No cost:</i> Non-taxable</p> <p><i>Fee charged for services, replacement goods and specifically designed parts:</i> Exempt</p> <p><i>Fee charged for generic parts:</i> Taxable</p>	<p><i>Services, replacement goods and specifically designed parts:</i> Exempt</p> <p><i>Generic parts:</i> Exempt*</p>
Goods Exempt to Qualifying Farmers, Commercial Fishers or Aquaculturists	All	Purchase of warranty or agreement	Non-taxable	N/A
		Parts, services and replacement goods	<p><i>No cost:</i> Non-taxable</p> <p><i>Fee charged for services, replacement goods and specifically designed parts:</i> Exempt*</p> <p><i>Fee charged for generic parts:</i> Taxable</p>	<p><i>Parts and replacement goods:</i> Exempt*</p> <p><i>Services used to carry out mandatory warranties or agreements, or optional agreements with scheduled services or maintenance, or a specified number of services:</i> Exempt*</p> <p><i>Services used to carry out optional warranties or agreements if services are provided only when needed:</i> Taxable unless specifically resold to customer</p>

Appendix – Summary of How PST Applies to Warranties and Agreements

Item	Warranty or Agreement Type		How PST Applies for Customers	How PST Applies for Providers of Warranties and Agreements
Multijurisdictional Vehicles	All	Purchase of warranty or agreement	Non-taxable	N/A
		Parts and services	<i>No cost:</i> Non-taxable <i>Fee charged:</i> Exempt*	Exempt*
Exempt Production Machinery and Equipment	All	Purchase of warranty or agreement	Non-taxable	N/A
		Parts, services and replacement goods	<i>No cost:</i> Non-taxable <i>Fee charged:</i> Exempt*	<i>Parts and replacement goods:</i> Exempt* <i>Services to goods covered by mandatory warranties or agreements, or optional agreements with scheduled services or maintenance, or a specified number of services:</i> Exempt* <i>Services to goods covered by optional warranties or agreements if parts and services are provided only when needed:</i> Taxable unless specifically resold to customer

Appendix – Summary of How PST Applies to Warranties and Agreements

Item	Warranty or Agreement Type		How PST Applies for Customers	How PST Applies for Providers of Warranties and Agreements
Real Property	All	Purchase of warranty or agreement	Non-taxable	N/A
		Parts and services	<p><i>No cost:</i> Non-taxable</p> <p><i>Fee charged for parts:</i> Non-taxable as generally, goods are taxable to the contractor</p> <p><i>Fee charged for services to real property:</i> Non-taxable</p>	<p><i>Parts:</i> Taxable, unless a specific exemption applies</p> <p><i>Services to real property:</i> Non-taxable</p>

* Documentation requirements apply. For more information, please see the relevant section above.