

When reviewing Detailed Engineering submissions Goods and Services Tax (GST) and Provincial Sales Tax (PST) may appear. The most common situation where these may appear are on Construction Estimate Forms (CEF).

PST

A PST cost is acceptable as long as it is clearly outlined on the invoice.

GST

A GST is not an acceptable appraisal cost. The reason for this is that the licensee gets a GST credit paid on inputs to develop the final product (lumber, chips, pulp, etc.) The final purchaser of the final product ends up paying the GST.