

GST and HST:

-GST (Goods and Services Tax) is not an acceptable cost within an appraisal;

-HST (Harmonized Sales Tax) was present in British Columbia from July 1, 2010, to April 1, 2013; HST is not an acceptable cost within an appraisal;

-GST/HST paid on purchases or expenses related to commercial activities may be recoverable, by the licensee, by claiming [input tax credits \(ITCs\)](#).

PST:

-PST (Provincial Sales Tax) may be included in an appraisal; the tax must be clearly identified within a tendered contract or invoice that is associated with a Non-Tabular Development Cost (NDC) project.