

Letter of Gift

_____, 20____

I, _____ **HEREBY GIVE MY** _____
(Relationship)

(Name)

(Address)

AS A GIFT

MY _____
(Year) (Make) (Model) (Serial Number)

IT WAS PREVIOUSLY REGISTERED TO ME UNDER PLATE # _____ **Odometer** _____

(Signature of Previous Owner)

(Address of Previous Owner)

(Signature of New Owner)

Note: This gift letter should be accompanied by a signed Transfer of Ownership Document from the Gifto.

SAFETY INSPECTION AND PST TAX REQUIREMENTS

No COI and no PST when it is a gift to my:

- Spouse or common-law partner
- Son or Daughter
- Mother or father

COI but no PST when it is a gift to my:

- Grandson or granddaughter
- Grandmother or grandfather
- Mother-in-law or father-in-law
- Daughter-in-law or son-in-law
- Step-son or step-daughter
- Step-mother or step-father

COI and PST both required when it is a gift to by:

- Brother or sister
- Aunt or uncle
- Cousin