



Attestation of Independence for Clean Hydrogen ITC

I. BASIC INFORMATION		
Name of clean hydrogen facility	Title of report validated/verified	
Select activity: <input type="checkbox"/> Validation <input type="checkbox"/> Verification		
VALIDATION/VERIFICATION TEAM		
Qualified validation or verification firm	Name	
	Address	
Team leader	Name	Phone
	Title	Email
	Main area of specialization (if any)	
Team member #1 (if applicable)	Name	Phone
	Title	Email
	Main area of specialization (if any)	
Team member #2 (if applicable)	Name	Phone
	Title	Email
	Main area of specialization (if any)	
Team member #3 (if applicable)	Name	Phone
	Title	Email
	Main area of specialization (if any)	
Team member #4 (if applicable)	Name	Phone
	Title	Email
	Main area of specialization (if any)	
Team member #5 (if applicable)	Name	Phone
	Title	Email
	Main area of specialization (if any)	
Team member #6 (if applicable)	Name	Phone
	Title	Email
	Main area of specialization (if any)	
VALIDATION/VERIFICATION REVIEWER(S)		
Qualified validation or verification firm (if different from above)	Name	
	Address	
Reviewer #1	Name	Phone
	Title	Email
	Main area of specialization (if any)	
Reviewer #2 (if applicable)	Name	Phone
	Title	Email
	Main area of specialization (if any)	
Reviewer #3 (if applicable)	Name	Phone
	Title	Email
	Main area of specialization (if any)	
Reviewer #4 (if applicable)	Name	Phone
	Title	Email
	Main area of specialization (if any)	



II. ATTESTATIONS

The qualified validation/verification firm and each member of the validation/verification team and each validation/verification reviewer, including subcontractors, is independent of the taxpayer¹, as set out in [Section 2.4.2](#) of the Clean Hydrogen Investment Tax Credit – Validation and Verification Guidance Document and in s. 127.48(1) of the [Income Tax Act](#).

The qualified validation/verification firm and each member of the validation/verification team and each validation/verification reviewer, including subcontractors, deals at arm’s length with the taxpayer, as set out in the Clean Hydrogen Investment Tax Credit – Validation and Verification Guidance Document, [Section 2.4.1](#) and in s. 127.48(1) of the [Income Tax Act](#).

Neither the qualified validation/verification firm, nor any member of the validation/verification team or any validation/verification reviewer, including subcontractors, is an employee of the taxpayer, as set out in the Clean Hydrogen Investment Tax Credit – Validation and Verification Guidance Document and in s. 127.48(1) of the [Income Tax Act](#).

For Verification Only:

No member of the verification team, including subcontractors, nor any verification reviewer, has participated in the preparation or validation of the project’s validation information package.

III. DECLARATIONS

Threat to independence has been discovered: Yes No

Threat to independence that has been discovered will be managed (if applicable): Yes No

If “Yes”, then the qualified validation/verification firm must inform the Minister of Natural Resources within five days after the day on which it discovers the threat(s) to independence, providing a description of the threat(s) to independence and the measures that will be taken to manage it (or them). Informing the Minister of Natural Resources can be done using the following generic email address: itc_cleanh2-cii_h2propre@nrcan-rncan.gc.ca. The subject of the email should read: “CH-ITC Threat to Independence Disclosure – [title of clean hydrogen project plan]”.

In the event there is a threat to independence that has been discovered and that can be effectively managed, when informing the Minister of Natural Resources, please describe the nature of threat(s) to independence as well as the actions (the measures) that will be taken to mitigate or eliminate the issue at the source of the threat.

If a threat to independence has been discovered, the person who has the threat to independence must not conduct any validation/verification work and the validation/verification must not be the subject of a validation/verification review, unless the Minister of Natural Resources decides that the measures taken will effectively manage the threat.

Finally, the Minister of Natural Resources will inform the person who is required to submit the report of its decision within 20 days after the day on which the Minister of Natural Resources is informed of the threat to independence.

¹ Threats to independence can occur in cases where there is a risk of self-interest, self-review, advocacy, familiarity, intimidation, or economic implications. For further information and guidance about threats to independence, please refer to [Section 2.4.2](#) of the Clean Hydrogen Investment Tax Credit – Validation and Verification Guidance Document.



IV. SIGNATURES			
VALIDATION/VERIFICATION TEAM			
Team Leader	Name	Date (yyyy-mm-dd)	Signature
Team member #1 (if applicable)	Name	Date (yyyy-mm-dd)	Signature
Team member #2 (if applicable)	Name	Date (yyyy-mm-dd)	Signature
Team member #3 (if applicable)	Name	Date (yyyy-mm-dd)	Signature
Team member #4 (if applicable)	Name	Date (yyyy-mm-dd)	Signature
Team member #5 (if applicable)	Name	Date (yyyy-mm-dd)	Signature
Team member #6 (if applicable)	Name	Date (yyyy-mm-dd)	Signature
VALIDATION/VERIFICATION REVIEWER(S)			
Reviewer #1	Name	Date (yyyy-mm-dd)	Signature
Reviewer #2 (if applicable)	Name	Date (yyyy-mm-dd)	Signature
Reviewer #3 (if applicable)	Name	Date (yyyy-mm-dd)	Signature
Reviewer #4 (if applicable)	Name	Date (yyyy-mm-dd)	Signature