

**1. TITLE OF THE CERTIFICATE (HU)**

61 344 01 0000 00 00 Adótanácsadó

2. TRANSLATED TITLE OF THE CERTIFICATE (EN)

Tax consultant

(THIS TRANSLATION HAS NO LEGAL STATUS)

3. PROFILE OF SKILLS AND COMPETENCES**A typical holder of the certificate is able to:**

- perform consulting related to the taxes, tax-type obligations and budgetary support, and to regularly recurring tasks and transactions of businesses, other organisations and private persons;
- interpret the assignments received, identify the relevant facts of the matter regarding the assignment and inform the client of its tax obligations and the effects and consequences thereof;
- Participate in fulfilling the business' tax obligations, preparing tax returns and in elaborating and operating the set of related accounting criteria, and in verifying, analysing and utilising the information obtained therefrom;
- Cooperate in procedures vis-à-vis tax authorities in enforcing the tax obligations and rights related to regularly recurring tasks and transactions, to ensure representation and countersign tax returns based on the authorisation of the client or employer;
- Apply taxation law, both domestic and legislation effecting European Union member states, the fundamental rules of international taxation and the legal environment of the above;
- provide information on domestic taxation rules affecting non-residents and taxation issues affecting Hungarians working abroad and non-residents working in Hungary;
- interpret and apply double taxation treaties and other rules affecting the domestic tax obligations of non-resident taxpayers;
- Become integrated in the business or tax consulting organisation employing him/her through the organisation of his/her work, to enforce governing professional and ethical norms;
- Effectively communicate in spoken and written form with his/her environment and his/her managing head tax consultant, clients, authority experts or other consultants in the course of his/her activities.

4. RANGE OF OCCUPATIONS ACCESSIBLE TO THE HOLDER OF THE CERTIFICATE

2512 Taxation expert, tax consultant

(*) Explanatory notes:

This document is designed to provide additional information about the specified certificate and does not serve as a legal certificate of vocational qualification. The format of the description is based on the following documents:

Council Resolution 93/C 49/01 of 3 December 1992 on the transparency of qualifications; Council Resolution 96/C 224/04 of 15 July 1996 on the transparency of vocational training certificates, and Recommendation 2001/613/EC of the European Parliament and of the Council of 10 July 2001 on mobility within the Community for students, persons undergoing training, volunteers, teachers and trainers.

More information on transparency is available at: <http://europass.cedefop.europa.eu/>

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5. OFFICIAL BASIS OF THE CERTIFICATE

Name and status of the institute issuing the certificate	Name and status of the national/regional authority providing accreditation/recognition of the certificate In the case of vocational qualifications belonging to the competence of the Ministry of Finance (PM), a vocational qualification-related independent professional committee commissioned by the PM	
Level of the certificate (national or international) Level of vocational qualification according to the National Qualification Register: 61 Vocational qualifications based on higher education qualification. ISCED97 code: 5B	Grading scale / Pass requirements The average of the percentage of the performance achieved per examination part, taking into consideration the vocational and examination requirements, expressed as a grade: 90-100% excellent (5) 80-89% good (4) 70-79% satisfactory (3) 60-69% pass (2) 0-59% fail (1)	
	The code and name of the vocational requirement module, and the result achieved in the examination part associated with the requirement module expressed in %:	
Certificate number: PT K Serial number: 123456	2133-06 Tax consulting tasks 2126-06 Legal tasks 2127-06 Order of taxation and tax administration procedures 2128-06 Tasks related to income taxation 2129-06 Tasks related to indirect taxes 2130-06 Other taxation tasks 2131-06 Accounting tasks	100% 100% 100% 100% 100% 100%
Certificate issue date: 2015.01.15	The performance of the examinee achieved at the vocational examination expressed in %: The performance of the examinee achieved at the vocational examination expressed as a grade:	100% 5
Access to next level of education/training To higher education	International agreements	
Other information concerning the vocational training process		
Legal basis Act LXXVI of 1993 on Vocational Training, Professional and examination requirements specified in Amending Decree 21/2009 (VIII. 9.) of the Minister of Finance.		

6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE

Description of vocational education and training received	Percentage of total programme %	Duration (hours/weeks/months/years)
School-/training centre-based	Theory: 70 % Practice: 30 %	
Workplace-based		
Accredited prior learning		
Total duration of the education/training leading to the certificate		1500 hours
Entry requirements: Higher education (university/college) qualification This certificate supplement was prepared on the basis of the instruction for filling in the Certificate Supplement published on the homepages of the National Reference Point and the National Europass Centre. National Reference Point – NSZFH – http://nrk.nive.hu		
Head of Examination Organiser: Issue date: 2015.01.15		SEAL