

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

55-344-01 Adótanácsadó

2. TRANSLATED TITLE OF THE CERTIFICATE (EN)

Tax adviser

(THIS TRANSLATION HAS NO LEGAL STATUS)

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

- to perform tax consultancy and apply the relevant laws;
- to interpret the legal qualifications applicable to his/her cases, to ask questions of professional, legal and other advisers in complex cases and to cooperate with such advisers;
- to apply the procedural rules of public administration;
- to independently interpret and follow the new norms of tax law procedure and to monitor the official guidelines and the changes in the practices of authorities;
- to inform his/her client about the lawful performance of obligations and the options to enforce rights;
- to have an overview of tax liabilities without external help, to propose the behaviour to follow and to promote decision-making in the typical cases recurring in practice and the cases discussed in the professional guidelines;
- to check and supervise the performance of tax liabilities, to represent his/her client in the audit procedures associated with his/her responsibilities, to know the methods and course of audits, to give information about the potential legal consequences of the audits associated with his/her responsibilities, about the typical practices of authorities and courts and about legal redress options; during his/her work to apply the tax law of Hungary and EU member states, the basic rules of international taxation and the overall legal environment;
- to give information about the Hungarian tax rules applicable to foreign citizens and about the tax implications of the employment of foreign citizens in Hungary and of Hungarians abroad;
- to interpret and apply double tax avoidance agreements and other rules applicable to the tax liabilities of foreign taxpayers in Hungary;
- to organise tax consultancy and to participate in the development of a rational distribution of responsibilities between advisers inside a tax consultancy agency;
- to use in his/her work the available information about the individual elements and content of the balance sheet, profit and loss statement, supplementary annexes and business report of enterprises;
- in view of the accounting regulations on the evaluation of assets and liabilities, to explore, highlight and evaluate tax correlations; during his/her activity, to maintain successful oral and written communication with his/her environment, clients, professionals of the authorities and other advisers;
- as an employee of an organisation authorised to check budget relations, to check the lawfulness of tax liabilities and the uses of subsidies.

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

2512 Tax expert, tax adviser
1210 Head of business, budget organisation (manager, chairman, managing director)
1411 Head of financial and accountancy units
1419 Head of other business support units
3652 Tax administrator

(*) 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

<p>Name and status of the institute issuing the certificate</p>	<p>Name and status of the national/regional authority providing accreditation/recognition of the certificate</p> <p>Ministry for National Economy</p>																
<p>Level of the certificate (national or international)</p> <p>Level of vocational qualification according to the National Qualification Register: 55 advanced vocational qualification add-ons, which are based on vocational qualifications requiring the completion of the secondary school leaving exam and may be obtained primarily in formal education</p> <p>ISCED2011 code: 4</p> <p>NQF level: 4</p> <p>EQF level: 4</p>	<p>Grading scale / Pass requirements</p> <p>Five -grade: 5 excellent 4 good 3 satisfactory 2 pass 1 fail</p>																
<p>Certificate number: PT K</p> <p>Serial number: 123456</p> <p>Certificate issue date: 2017.10.16</p>	<p>Results achieved at the examination and their proportion expressed in percentage in the complex mark</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Examination type</th> <th style="width: 45%;">name of the exam task</th> <th style="width: 10%;">grade</th> <th style="width: 30%;">proportion in evaluation expressed in percentages</th> </tr> </thead> <tbody> <tr> <td>Oral examination</td> <td>Tax tasks</td> <td style="text-align: center;">5</td> <td style="text-align: center;">70.00</td> </tr> <tr> <td>Practical examination</td> <td>Electronic Tax Declaration</td> <td style="text-align: center;">5</td> <td style="text-align: center;">30.00</td> </tr> <tr> <td colspan="2">Result achieved at the complex vocational examination, expressed in grades.</td> <td style="text-align: center;">5</td> <td></td> </tr> </tbody> </table>	Examination type	name of the exam task	grade	proportion in evaluation expressed in percentages	Oral examination	Tax tasks	5	70.00	Practical examination	Electronic Tax Declaration	5	30.00	Result achieved at the complex vocational examination, expressed in grades.		5	
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<p>Access to next level of education/training</p> <p>To higher education</p>	<p>International agreements</p>																
<p>Other information concerning the vocational training process</p>																	
<p>Legal basis</p> <p>Act CLXXXVII of 2011 on Vocational Training Professional and examination requirements established by decree no. 25 of 2014 (26 August) of the Minister for National Economy.</p>																	

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		420 hours

Entry requirements:

- GCSE and any of the following qualifications:
- 55 344 02 Certified accountant of public finances
- 55 344 03 Certified accountant of other organisations
- 55 344 07 Certified accountant of businesses

Vocational requirement modules:

10767-12 Tax regime, tax administration procedure
10768-12 Direct taxation responsibilities
10769-12 Indirect taxation responsibilities
10770-12 Other taxation responsibilities
10771-12 Accounting responsibilities
10772-12 Tax consultancy
10766-12 Responsibilities related to legal skills

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: 2017.10.16

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