

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

71 3437 01 ADÓTANÁCSADÓ

2. TRANSLATED TITLE OF THE CERTIFICATE (EN)

TAX EXPERT

(THIS TRANSLATION HAS NO LEGAL STATUS)

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

- A typical holder of the certificate is able to: - provide consulting services concerning taxes, tax-type liabilities and budgetary support of undertakings, other legal entities, other organisations and private individuals; - cooperate in the enforcement of obligations and rights, represent in front of tax authorities and the court; - perform independently all tasks related to tax liabilities; - to provide professional information; - prepare tax schedule of an undertaking and optimise its budgetary relations; - control, analyse and use information belonging to accounting services; - organise audit of the budgetary relations and perform it in a professional manner; - perform tax consulting and financial consulting services; - prepare and audit returns in respect of budgetary relations; - develop and operate the accounting scheme related to returns; - provide consulting services in connection with the establishment, reorganisation, operation and liquidation of undertakings, other legal and non-legal entities; - perform audit and tax planning tasks related to the whole undertaking or to certain parts of it; - plan, organise, manage and control the work of financial organisational units.

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

2529 Other economic occupations

(*) 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>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</p>																																						
<p>Level of the certificate (national or international)</p> <p>Level of vocational qualification according to the National Qualification Register:</p> <p>ISCED97 code: 5A</p>	<p>Grading scale / Pass requirements</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Five -grade:</td> <td style="width: 10%; text-align: center;">5</td> <td style="width: 60%;">excellent</td> </tr> <tr> <td></td> <td style="text-align: center;">4</td> <td>good</td> </tr> <tr> <td></td> <td style="text-align: center;">3</td> <td>satisfactory</td> </tr> <tr> <td></td> <td style="text-align: center;">2</td> <td>pass</td> </tr> <tr> <td></td> <td style="text-align: center;">1</td> <td>fail</td> </tr> </table> <p>Vocational qualification examination after the completion of vocational training</p> <p>Parts of the examination: - Vocational theory - Vocational practice</p> <p>A successful vocational qualification examination requires a pass grade both in vocational theory and practice.</p>	Five -grade:	5	excellent		4	good		3	satisfactory		2	pass		1	fail																							
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<p>Certificate number: PT K</p> <p>Serial number: 123456</p> <p>Certificate issue date: 2015.01.15</p>	<p>Description of vocational theoretical and practical subjects and their grades according to the five-grade scale</p> <p>1. Grades of vocational theoretical examination subjects</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Topics/subjects of written examination</td> </tr> <tr> <td style="width: 80%;">Grade of Written Examination</td> <td style="width: 20%; text-align: center;">5</td> </tr> <tr> <td colspan="2">Topics/subjects of oral examination</td> </tr> <tr> <td>legal studies</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Tax Skills I.</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Tax Skills II.</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Tax Skills III.</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Tax Skills IV.</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Audit Skills</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Communication, Tax Consulting, IT</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Grade of Vocational Theory</td> <td style="text-align: center;">5</td> </tr> </table> <p>2. Assessment of vocational practical preparedness</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Subjects of practical examination</td> </tr> <tr> <td>Tax Skills I.</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Tax Skills II.</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Tax Skills III.</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Tax Skills IV.</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Accounting</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Tax Planning</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Grade of Vocational Practice</td> <td style="text-align: center;">5</td> </tr> </table>	Topics/subjects of written examination		Grade of Written Examination	5	Topics/subjects of oral examination		legal studies	5	Tax Skills I.	5	Tax Skills II.	5	Tax Skills III.	5	Tax Skills IV.	5	Audit Skills	5	Communication, Tax Consulting, IT	5	Grade of Vocational Theory	5	Subjects of practical examination		Tax Skills I.	5	Tax Skills II.	5	Tax Skills III.	5	Tax Skills IV.	5	Accounting	5	Tax Planning	5	Grade of Vocational Practice	5
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<p>Access to next level of education/training</p> <p>To accredited higher education linked to baccalaureate or to education with the purpose of obtaining OKJ vocational qualification based on completed higher education</p>	<p>International agreements</p>																																						
<p>Other information concerning the vocational training process</p>																																							
<p>Legal basis</p> <p>Act LXXVI of 1993 on Vocational Training, Decree 27/2001. (VII. 27.) OM of the Minister of Education on the amendment of Decree 7/1993. (XII.30.) MüM of the Minister of Labour on the National Qualification Register, Decree no. 26/2001. (VI.27.) OM of the Minister of Education on the general rules and rules of procedure of vocational examinations, Decree 35/2001. (X.10.) of the Ministry of Finance (PM) on vocational and examination requirements of tax expert qualifications.</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		1500 hours

Entry requirements:

- University or college degree
- Vocational practice
- Precondition of admission to professional examination:
- University or college degree (diploma),
- Preliminary vocational qualification
- = in the case of applicants with non-specialised higher education degree either of the following relative qualifications: (certified financial inspector, chartered accountant, finance and accounting inspector, financial consultant, insurance consultant, bank consultant, financial-accounting clerk, entrepreneurial assistant)
- = specialised (economist or lawyer) higher education degree,
- minimum one year's (confirmed) employment practice in the financial, accounting or tax administration area
- The confirmation of the company providing the training, that the person wishing to take the examination, participated in vocational training outside the school system, completed the minimum number of hours required, and met the requirements set forth by the training institution.

Further information:

MANDATORY VOCATIONAL THEORETICAL SUBJECTS

Legal Skills (Min. 30 Hours)	100 hours
Tax Skills I - IV. (Min. 200 Hours)	100 hours
Accounting (Min. 40 Hours)	100 hours
Tax Planning (Min. 10 Hours)	100 hours
Audit Skills (Min. 35 Hours)	100 hours
Communication, Tax Consulting, IT (15 Hours)	100 hours

MANDATORY VOCATIONAL PRACTICAL SUBJECTS

Tax Skills I - IV. (Min. 50 Hours)	100 hours
Accounting (Min. 20 Hours)	100 hours
Tax Planning (Min. 40 Hours)	100 hours
Audit Skills (Min. 15 Hours)	100 hours
Communication, Tax Consulting, IT (15 Hours)	100 hours

Further information (including the description of the national grading method):

The basis of the grading system is a list of vocational and examination requirements compiled in accordance with uniform criteria and structure, issued in the form of legal regulation that includes the following:

- identification number and description of the vocational qualification as specified in OKJ and the relevant FEOR number,
- school and vocational prequalification required for the start of the training, aptitude and vocational competence requirements and prescribed practice,
- the most typical occupation or activity accessible to the holder of the vocational qualification certificate, the short job description, and the list of related vocational qualifications,
- the duration of the training required for the vocational qualification; maximum number of hours; the ratio of theoretical and practical training; the number of vocational training classes in the vocational training school; the duration of initial training period; the possibility of organising a grade examination assessing the efficiency of practical training,
- occupational requirements of vocational qualification,
- requirements pertaining to vocational examination.

The vocational and examination requirements will be classified by the occupational group committees of the National Qualification Register (OKJ) and by the National Council for Vocational Training, and subsequently they will be issued in the form of legal regulations.

Vocational and examination requirements are available at: <http://www.nive.hu>

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