

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

62-344-02 Okleveles forgalmazó-szakértő

2. TRANSLATED TITLE OF THE CERTIFICATE (EN)Certified sales tax expert
(THIS TRANSLATION HAS NO LEGAL STATUS)**3. PROFILE OF SKILLS AND COMPETENCES****A typical holder of the certificate is able to:**

- run and manage firms specialised in tax consultancy and auditing;
- perform and supervise tax consulting activities and services pertaining to international transactions;
- prepare and verify conditional tax adjustment applications relevant to sales taxation for international transactions;
- prepare and countersign certified sales tax consultant positions for sales taxation;
- represent large taxpayers, prepare, countersign and verify their tax returns;
- participate in the EU codification process;
- act as a representative in international transactions;
- prepare and verify standard market price records for international transactions;
- make and verify regulatory authority action requests for international transactions.

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

2512 Tax adviser, tax consultant
1210 Managing director and chief executive of business organisations and budgetary institutions
1411 Accounting and financial services branch manager
1419 Other service manager not elsewhere classified

(*) 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: 62 vocational qualification requiring a higher education degree</p> <p>ISCED2011 code: 5</p> <p>NQF level:</p> <p>EQF level:</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: 2023.10.02</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;"> <tr> <td style="width: 20%;">Oral examination</td> <td style="width: 40%;">Sales taxation, tax planning</td> <td style="width: 10%;">5</td> <td style="width: 30%;">50.00</td> </tr> <tr> <td>Practical examination</td> <td>Defend and present the thesis</td> <td>5</td> <td>50.00</td> </tr> <tr> <td colspan="2">Result achieved at the complex vocational examination, expressed in grades.</td> <td>5</td> <td></td> </tr> </table>	Oral examination	Sales taxation, tax planning	5	50.00	Practical examination	Defend and present the thesis	5	50.00	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		240 hours
<p>Entry requirements:</p> <ul style="list-style-type: none">- Higher education diploma- Vocational prerequisites: 55 344 01 Tax consultant <p>Vocational requirement modules:</p> <p>10794-12 Applying Hungarian and international legal knowledge 10796-12 Sales taxation, tax planning</p> <p>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.</p> <p>National Reference Point – NSZFH – http://nrk.nive.hu</p>		
Head of Examination Organiser: Issue date: 2023.10.02		SEAL