

**1. TITLE OF THE PROFESSION**

04115006 Adótanácsadó

2. TRANSLATED TITLE OF THE PROFESSION

Tax advisor

(THIS TRANSLATION HAS NO LEGAL STATUS)

3. PROFILE OF SKILLS AND COMPETENCES

- handles operational matters related to taxation in Hungary, the taxes, tax obligations and budget support of businesses, budgetary bodies, other organisations (e.g. non-profit organisations), private individuals, and also performs domestic tax planning tasks;
- on the basis of assignments, reviews the available documentation (contracts, accounting statements), identifies the problems related to the assignment, the related tax obligations and provides the client with accurate information on their impact and consequences;
- prepares returns, countersigns or make proposals based on data received or obtained from accounting, payroll, or external or internal data providers;
- provides assistance in the design and operation of the accounting criteria system related to tax obligations (e.g. declarations, data provision) and analyses and utilises the information obtained from it;
- participates in the fulfilment of tax obligations and the enforcement of rights based on the authorisation of the client or employer;
- provides representation in procedures with the tax authority;
- participate as a member/head of audit organisations in the monitoring of the fulfilment of tax obligations, in the organisation and management of audits.

4. CLASSIFICATION OF THE VOCATIONAL TRAINING ACCORDING TO THE ISCED FIELDS OF EDUCATION AND TRAINING (ISCED-F)

0411 Accounting and taxation

(*) Explanatory notes:

¹ In the original language. | ² The translation of the designation is provided for information purposes only. | ³ Fill it out if necessary. The certificate supplement provides additional information on the qualification but have no legal value in itself. The format of the description is in conformity with Decision (EU) 2018/646 of the European Parliament and of the Council of 18 April 2018 on a common framework for the provision of better services for skills and qualifications (Europass) and repealing Decision No 2241/2004/EC.

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5. OFFICIAL BASIS OF THE CERTIFICATE

Name and status of the authority issuing the certificate	Name and status of the national/regional authority providing accreditation/recognition of the certificate Ministry of Finance															
Level of the certificate (national or international) NQF level: 5 EQF level: 5 Digital Competence Framework level: 6	Grading scale / Pass requirements Five -grade: 5 excellent 4 good 3 satisfactory 2 pass 1 fail															
Certificate number: CXK A Serial number: 123456 Certificate issue date: 2023.12.07	Designation of the theoretical and practical subjects of the vocational qualification examination and their grades according to a five-grade scale <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td colspan="3">written</td> </tr> <tr> <td style="width: 80%;">Complex theoretical knowledge of taxation</td> <td style="width: 10%; text-align: center;">100%</td> <td style="width: 10%; text-align: center;">5</td> </tr> <tr> <td colspan="3">project exercise</td> </tr> <tr> <td>Complex practical knowledge of taxation</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Result of the qualification examination</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">5</td> </tr> </table>	written			Complex theoretical knowledge of taxation	100%	5	project exercise			Complex practical knowledge of taxation	100%	5	Result of the qualification examination	100%	5
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Access to next level of education/training To higher education	International agreements															
Other information concerning the vocational training process																
Legal basis Government Decree 319/2020 (VII. 1.) on the amendment of Government Decree 12/2020 (II. 7.) on the Implementation of the Vocational Education and Training Act, Government Decree 11/2020 (II. 7.) on the Implementation of the Act on Adult Education, Government Decree 292/2023 (VII. 6.) on the amendments to government decrees due to the ex-post impact assessment of the transformation in vocational education and training.																

6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE

Description of the sectoral basic training and the theoretical and practical vocational training	Distribution of programme elements in percentage
Total duration of the education/training	560 hours

Entry requirements:

- Educational attainment: secondary school-leaving examination
- Professional qualification: 04115005 Government certified public accountant qualification or, 04115002 Business certified public accountant qualification or, 54 344 02 Government certified public accountant qualification (Government Decree 150/2012. (VII. 6.)) or, 54 344 03 Other organisational certified public accountant qualification (Government Decree 150/2012. (VII. 6.)) or, 54 344 07 Business certified public accountant qualification (Government Decree 150/2012. (VII.6.)) or, 54 344 02 0001 54 01 Government certified public accountant advanced qualification (Government Decree 133/2010. (IV. 22.)) or, 02 Other organisational certified public accountant advanced qualification (Government Decree 133/2010. (IV. 22.)) or, 54 344 02 0000 00 00 certified public accountant qualification (Ministry of Education Decree 1/2006. (II. 17.)) or, 54 344 02 0001 54 02 Other organizational certified public accountant advanced qualification (Ministry of Education Decree 1/2006. (II. 17.)) or, 54 344 02 0000 00 00 Certified public accountant advanced qualification (Ministry of Education Decree 1/2006.(II. 17.)) or, 54 3436 03 Certified public accountant (public administration major) qualification (Ministry of Education Decree 37/2003. (XII. 27.)) or, 54 3436 03 Certified public accountant qualification (other organisational major) (Ministry of Education Decree 37/2003. (XII. 27.)) or, 54 3436 03 Certified public accountant qualification (business major) (Ministry of Education Decree 37/2003. (XII. 27.)) or registered certified public accountant

Further information:

WRITTEN EXAMINATION EXERCISES

Completion of central worksheet, subjects: tax procedure, tax administration procedure, tax enforcement, customs, excise tax, general sales tax, registration tax, personal income tax, corporate tax and dividend tax, small business tax, itemized tax of low-tax businesses, TB contributions, simplified public burden contribution, duties, rehabilitation contribution, local taxes, special taxes (e.g. retail tax, insurance tax)

PROJECT EXERCISES

Complex task, with practical case processing: tax procedure, tax administration procedure, tax enforcement, customs, excise tax, general sales tax, registration tax, personal income tax, corporate tax and dividend tax, small business tax, itemized tax of low-tax businesses, TB contributions, simplified public burden contribution, duties, rehabilitation contribution, local taxes, special taxes (e.g. retail tax, insurance tax)

You can find more information on the Programme and System Requirements in the following link: <https://ikk.hu>
This certificate supplement was elaborated in accordance with the programme requirements registered by the minister responsible for VET.

National Reference Point: National Office of Vocational Education and Training and Adult Learning:
<https://nrk.nive.hu>

Head of Examination Organiser:
Issue date: 2023.12.07

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