

**1. TITLE OF THE PROFESSION**

04116007 Okleveles adószakértő

2. TRANSLATED TITLE OF THE PROFESSION

Certified tax expert

(THIS TRANSLATION HAS NO LEGAL STATUS)

3. PROFILE OF SKILLS AND COMPETENCES

- takes part in the preparation of strategic decisions, performs the analysis of the complex taxation considerations of business transactions and the development of alternatives;
- prepares experts opinions of economic decisions impacting multiple types of taxes;
- corresponds and cooperates with the tax experts of other countries;
- understands the tax implications of various organisational, management, holding and financing structures;
- prepares the tax plan for domestic or international transactions;
- is competent in transfer pricing matters, is familiar with the details of domestic and international regulations, the provisions of the OECD Transfer Pricing Guidelines, monitors their amendments and relevant court cases;
- provides a complex evaluation of the accounting and transfer pricing consequences of economic events affecting corporate groups in a complex manner by type of tax and explores the associated potential tax-related risks;
- compiles a transfer price register by evaluating all relevant facts and circumstances for individual transactions and acts in APA procedures;
- is familiar with and applies the bilateral and multilateral regulatory elements of international taxation, the tax practice of the European Court of Justice, bilateral social policy and social security agreements and also has the necessary knowledge of tax control rules;
- is capable of managing tax control fields;
- advises on transactions (domestic or international) involving multiple tax types;
- is capable of managing and overseeing the work of tax consultancy organisations;
- provides for their own continuous developing and monitors new professional trends;
- makes proposals for transforming the domestic and international tax environment.

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 for Innovation and Technology															
Level of the certificate (national or international) NQF level: 6 EQF level: 6 Digital Competence Framework level: 7	Grading scale / Pass requirements Five -grade: 5 excellent 4 good 3 satisfactory 2 pass 1 fail															
Certificate number: CXX 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 international taxation knowledge</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>Thesis defense</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 international taxation knowledge	100%	5	project exercise			Thesis defense	100%	5	Result of the qualification examination	100%	5
written																
Complex international taxation knowledge	100%	5														
project exercise																
Thesis defense	100%	5														
Result of the qualification examination	100%	5														
Access to next level of education/training To higher education	International agreements															
Other information concerning the vocational training process Legislation prescribing the qualification requirements: Section 248 - 255 of Act CL of 2017 on the Rules of Taxation Section 16 (2); Section 17 paragraph (1) item f); Section 101 paragraph (2) of Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration Government Decree 263/2018 (XII. 20.) on the registration and further training of tax consultants, tax experts and certified tax experts																
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	330 hours

Entry requirements:

- Educational attainment: higher education, and a min. B2 complex state-recognized language certificate
- Professional qualification: 04115006 Tax consultant qualification or, 55 344 01 Additional tax consultant qualification (Government Decree 150/2012. (VII. 6.) or 61 344 01 0000 00 00 Tax consultant qualification (Government Decree 133/2010. (IV. 22.) or, 61 344 01 0000 00 00 Tax consultant qualification (Ministry of Education Decree 1/2006. (II. 17.) or, 713437 01 Tax consultant qualification (Ministry of Education Decree 37/2003. (XII. 27.)
- 5 years of professional experience (in the field of tax consultancy, tax administration or tertiary tax education)

Further information:

WRITTEN EXAMINATION EXERCISES

The worksheet is based on the professional requirements of the international taxation, tax planning and turnover taxation and tax planning program requirement modules (multiple choice, short answer)

PROJECT EXERCISES

demonstration of thesis (including presentation, reasoning behind the choice of subject, research methods, main conclusions, presentation of new results)

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

SEAL