SUMMARY

Subject matter of the dissertation: The role of tax policy in ensuring the economic security of the region (on the materials of the Interdistrict Inspectorate of the Federal Tax Service of Russia No. 2 for the Kabardino-Balkaria Republic).

Author of the master’s dissertation: Tatarkanov Astemir Aslanovich.

Scientific supervisor of the master’s dissertation: Nikolayev Vitaly Alexeyevich, associate professor, Department of economics, management and finance.

Customer organization: Interdistrict inspectorate of FTS of Russia № 2 for the Kabardino-Balkaria Republic.

Topicality of the research. The objective need to strengthen the economic security of the country is determined by many problems, both at the federal and regional levels of the social structure. The state of tax relations in the subjects of the federation appears to be a basic element in ensuring the economic security of the state as a whole, since an inefficient tax policy provokes distortion of the budget revenue structure and financial support for the functioning of the state, which in turn contributes to a weakening of economic security.

Objective: the study of the role of tax policy in ensuring the economic security of the region.

Tasks:
- to study the essence of economic security and the diversity of its manifestations;
- to investigate the tax component of the economic security of the state and regions;
- to conduct a detailed analysis of the current tax policy of the Kabardino-Balkaria Republic in terms of ensuring economic security;
- to assess the functional role of tax authorities in strengthening the economic security of the region;
- to verify the methodology for assessing the tax risks of economic security in the region and justify a system of measures to level out these risks;
- to substantiate the concrete practical directions of the tax policy of the region, aimed at strengthening economic security.

**Theoretical and practical significance of the research** is determined by the availability of conceptual and concrete measures to improve the tax policy in order to strengthen the economic security of the region, as well as the development and testing of models for investigating the tax risks of economic security at the subfederal level.

**Results of the research:** The system of tax risks identification, built into the mechanism of regional tax policy, aimed at strengthening economic security through increasing the collection of taxes and reducing the level of subsidy of the regional budget, is proposed.

**Recommendations:**

1) introduction of a methodology for assessing the tax risks of economic security in the region, based on the analysis of coefficients of variation;

2) development of a system for managing economic security risks at the sub-federal level, embedded in the tax policy of the region;

3) increasing the efficiency of tax debts collection based on the sectoral analysis of the tax burden;

4) optimization of the regional tax policy in the sphere of granting privileges for regional and local taxes.