

SUMMARY

Subject matter: The prevention of the infringements of tax law as a factor of the state's economic security (on the example of the materials of the Inter-district Inspection of the Federal Tax Service #2 with the KBR, Baksan).

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Topicality of the research: The constitutional duty of each Russian citizen to pay legitimately established taxes and collections is one of the most important. Its non-execution is subject to legal prosecution, especially if the non-payment is big or extremely big. The level of the collection of taxes and duties by tax organs affects the quality of their execution of their functions. Social danger caused by the damage to the financial and budget system of the state emphasizes the significance of the improvement of the mechanisms of the prevention of tax crimes.

Objective of the research: the development of the ways of improvement of the mechanisms of the prevention of infringements of tax law in order to ensure the state's economic security.

Tasks:

- to identify threats to the state economic security in the tax sphere;
- to detect the main causes of the growth of shadow economy;
- to give a description of the Inter-district Inspection of the Federal Tax Service #2 with the KBR;
- to analyze the mechanisms of the tax control and prevention of the infringements of tax law realized by the organization under study;
- to determine the main directions of the improvement of the mechanisms of the prevention of tax infringements in the RF;
- to develop measures to improve the efficiency of the struggle with tax infringements on the example of the Inter-district Inspection of the Federal Tax Service #2 with the KBR.

Theoretical significance of the research: the ideas of the directions of the improvement of the mechanisms of struggle with tax infringements, contained in

this paper, can be used by scientific and practical workers for the realization of more effective measures of preventing tax infringements.

Practical significance of the research consists in the possible use of the presented recommendations in the work of the Inspection for the improvement of the mechanisms of the prevention of tax infringements in order to ensure the state's economic security and also in the work of similar inspections.

Results of the research: The author:

- detected the threats to the state economic security in the tax sphere;
- identified the main causes for the growth of the shadow economy in the RF;
- described the work of the Inter-district Inspection of the Federal Tax Service #2 with the KBR;
- analyzed the mechanisms of the tax control and prevention of tax infringements realized by the Inter-district Inspection of the Federal Tax Service #2 with the KBR;
- determined the main directions of the improvement of the mechanisms of the prevention of infringements in the RF;
- developed measures to improve the efficiency of the struggle with tax infringements on the example of the Inter-district Inspection of the Federal Tax Service #2 with the KBR.

Recommendations:

1. *Directions of the improvement of the mechanisms of the prevention of tax infringements in the RF:* the improvement of the tax control; the setting up of the transparent system of tax revenue expenditure; the upgrading of the tax culture of the population; the elimination of the gaps in the legislation, creating the loopholes for the unconscientious tax payers.

2. *The increase in the efficiency of the struggle with tax infringements in the Inter-district Inspection of the Federal Tax Service #2 with the KBR:*

- the increase in the salaries of workers of tax establishments;
- the increase in the level of technical provision of tax organs;
- the staff rotation in tax organs;
- development of specialist and teaching literature on the struggle with corruption inside tax organs;

- organization of internships for Russian specialists in the countries, where the programs of the struggle with tax infringements are successfully realized;
- informing the tax payer about the forthcoming innovations in tax legislation;
- the increase in the responsibility of tax payers;
- the improvement of the methods of realization of tax control;
- the adoption of the system of information-explanatory work for tax payers;
- participation of employers in seminars held by various training centers, where they clarify the state tax policy;
- conduct of meetings and conferences with the representatives of organizations on taxation issues;
- instantaneous publication of topical materials on the issues of taxation, clarification of tax legislation.