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TAX SECURITY AS THE ELEMENT OF ECONOMIC SECURITY IN NATIONAL ECONOMY

The need to ensure economic stability and capacity for progressive development of Ukraine requires research functions of the system of principles, methods and factors to guarantee economic security. Understanding the role of taxes in the system of economic security is manifested through their positive impact on macroeconomics (growth of the potential state tax) and negative – as underpayment of tax revenues to budgets at all levels, the criminalization of tax administration, increasing of tax nihilism and crisis of tax system. The article stipulates that objectively taxes are included in each of the elements highlighted in the analysis of economic security: economic independence, resilience and stability of the national economy, the capacity for self-development and progress. That is the significance of the tax component for the functioning of the national economy and the formation of economic security are the basis to affirm that it goes beyond providing financial security and can be isolated as

a separate element of economic security in general. The great interest of scientists to the development of the tax component of economic security, namely tax is a confirmation of our position. The understanding of the economic and legal form, which should ensure the establishment scientific of the state in the interaction of the individual, business structures and state based on the principle of mutual responsibility in taxation is dominating in the scientific community. The result of the research is the allocation of tax security as an integrated subsystem of economic security, which affects the provision of all its components. The system of higher order security for tax is financial security that is defined as one of the basic components of economic security. And economic security, in its turn, is a part of the national security. As a system of higher tax order, tax security combines a number of security subsystems of lower levels: state security tax, tax security in the region, security of tax entity and the tax security of individual.