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**TAX MANAGEMENT AS AN INSTRUMENT OF   
ECONOMIC SECURITY OF THE ENTERPRISE**

The relevance of tax management as an instrument of economic security of an enterprise is determined by the current business environment, when companies face a high level of tax risks and complexity of tax legislation. Frequent changes in the legislative framework, globalization of economic processes and increased government control over tax revenues require companies to take a thorough approach to managing tax issues. Effective tax management allows businesses not only to reduce tax costs, but also to ensure financial stability and avoid potential legal conflicts with regulatory authorities. In the context of modern challenges to economic and financial security, the role of tax management is growing significantly, which makes this topic extremely relevant for research.

Many works of domestic and foreign scholars, including S.V. Barulin, E.O. Yermakova, Y.B. Ivanov, V.V. Stepanenko, A.F. Tsymbalyuk, have been devoted to tax management issues, confirming the importance of integrating tax management into the overall strategy of enterprises to maintain their economic security. However, there is a need for further research on the development of effective tools to minimize tax risks in the modern economy.

The purpose of this study is to examine the role of tax management as a tool for ensuring economic security of an enterprise, as well as to study methods and strategies for optimizing the tax burden.

Tax management is an important component of the overall enterprise management system, in particular in the context of ensuring economic security. Effective management of tax liabilities allows a company to minimize costs, reduce risks associated with non-compliance with tax laws and improve financial results. Tax management includes both strategic planning of tax policy and day-to-day administration of tax payments and tax risk management.

Tax management consists of several key elements, each of which has its own importance for the effective operation of the company.

First of all, tax planning is an important element. This is a set of measures aimed at reducing tax pressure by optimizing the structure of tax payments. The planning process takes into account the current economic situation and forecasts future changes by analyzing tax legislation and possible modifications. Tax planning allows the company to avoid unnecessary financial expenses on taxes, ensuring the preservation of capital for further investment and development, thereby increasing its competitiveness.

The second important component is tax control, which covers the ongoing supervision of tax compliance. This includes analyzing tax reports, checking the correctness of tax payments and compliance with legal requirements. The tax control system allows detecting errors in reporting at an early stage, which helps to avoid financial penalties and reduces the risk of tax disputes with regulatory authorities.

Another important aspect is tax risk management. It involves analyzing and identifying potential threats that may arise as a result of changes in tax legislation or its ambiguous interpretation. Businesses create reserves to cover possible expenses during tax audits and develop strategies for dealing with controversial situations with the tax authorities.

An important factor of economic security is the ability of a company to adapt to changes in tax legislation. Tax reforms and new regulations can have a significant impact on business operations, especially if the company is not ready to adapt quickly.

Thus, tax management is an important tool for ensuring the economic security of an enterprise. It helps to mitigate risks, optimize financial resources and increase resilience to external threats. In the context of globalization and increased competition, effective tax management is becoming an important prerequisite for the long-term development and preservation of the company's competitiveness.

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