

## SUMMARY

**The theme:** «Conflicts in the system of fiscal relations and methods of their adjustment».

**The author of the paper is** Chotchaev R. M.

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**Organization:** The Institute of International Relationships; the conflict resolution studies, public relations and journalism department; Pyatigorsk State Linguistic University.

**The relevance of the research work** due to the using of conflictological methods of analysis of situations in the tax system. The basis of the prevention of tax disputes is to use a number of scientific and methodological techniques.

The tax system is characterized by contradictions in the interests of the participants who have tax relations. This prevents the creation of a civilized harmoniously developing tax system. These contradictions can be explained by differences in the economic interests and the lack of good policies reconciling the interests of the parties. As a result, this leads to serious social, economic, socio-economic conflicts and instability in the country.

**The object** of the research is conflicts in the fiscal system.

**The subject** is methods of the adjustment of conflicts in the fiscal system.

**The research purpose is** the revelation of common factors of rising and development conflicts in the fiscal system and make of best practice by regulation emerging differences.

**The research goals are:**

- To study the nature and essence of fiscal system;
- To analyze the conflicts in the system of fiscal relations;
- To study conflicts in fiscal system in Russian Federation;

To identify methods of the adjustment of conflicts in the fiscal system

**The research work structure:** an introduction, 2 chapters with 4 clauses in each, a conclusion and references with 48 resources. Total volume of the research

work is 43 pages.

**Abstract:**

- tax conflicts are the inevitable consequence of the of taxation, acting as its conflicts of interests of the various parties. Such contradictions may serve as a development of the system of taxes as well as lead it to degradation;

- predominant way of resolving tax disputes is a judicial;

- the best way to resolve any conflicts is to prevent them, of course. And as a recommendation, we offer to pay an important role for tax advisers.