

SUMMARY

Theme: "The role of offshore zones in the world economy".

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The relevance of the research topic is due to the following circumstances. Offshore jurisdiction is a unique economic phenomenon, implying a territory with a special regime for carrying out entrepreneurial activities, which has a number of advantages, classified according to various characteristics. Offshore jurisdictions work on international financial channels, often changing their direction.

Offshore jurisdictions are large centers of accumulation of funds, accumulating in their territories more than 50% of the total financial resources of the world community, which confirms the high demand for such jurisdictions in the world community.

The object of research is offshore zones.

The subject of the research is the principles of selection and concentration of offshore activities in the world economy.

The goal of the final qualifying work is to find ways to make the most effective use of offshore zones in the world economy.

Achieving this goal required solving the following main **tasks**:

1. Disclose the essence of offshore zones and consider their classification;
2. To characterize the role of offshore zones in world economic relations;
3. Investigate the principles of selection and concentration of offshore activities in the world economy;
4. Analyze the development of zones with a special regime for carrying out entrepreneurial activities in the territory of the Russian Federation;

5. To study the international practice of combating the outflow of capital to offshore zones;

6. Investigate the working methods of international organizations to enhance the transparency of offshore zones, and develop recommendations for improving the efficiency of offshore zone opportunities.

Scientific novelty of the study. The comprehensive analysis of the functioning of offshore zones in the context of their concentration in the world economy was carried out.

Structure of final qualifying work. The final qualification work consists of an introduction, three chapters, each of which includes 2 items, conclusions, a bibliographic list containing 98 sources, of which 14 in a foreign language, and applications. The volume of work is 87 pages.

Summary:

The offshore zone is a unique economic phenomenon, represented by a special regime for the organization of international business and characterized by considerable indulgences for the implementation of business activities in terms of taxation, confidentiality, exemption from currency control, and simplification of workflow. Offshore jurisdictions have a direct impact on world financial flows, greatly accelerating them, as well as changing their route.

The choice of this or that offshore jurisdiction is dictated by a number of factors such as the type of activity, the objectives pursued, the stability of the national economy, and also the regional preferences of legal entities and individuals for individual jurisdictions. Thus, each company has the opportunity to choose exactly that jurisdiction, which to a large extent will maximize the profit from doing business.

The world experience of successful functioning of zones with a special mode of carrying out entrepreneurial activity attracted close attention of Russian reformers, as a result of which special economic zones began to function in the territory of the Russian Federation since the end of the 20th century.

However, offshore jurisdictions can be used for detrimental purposes as centers for the legalization (laundering) of proceeds from crime and financing of terrorism. Control over the legality of the activities of offshore companies is carried out at the national level, as well as through intergovernmental organizations and associations.