
Creation of a unified system of countering cyber attacks: response to major challenges and threats to the country's tax security

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Abstract

The subject/topic. The subject of the article is the process of creating a unified system of countering cyber attacks in order to ensure the tax security of the country. **Goals/objectives.** The purpose of this article is to study the foundations of creating a unified system of countering cyber attacks in response to major challenges and threats to the country's tax security. The research methodology includes methods of legal and logical analysis. **Results.** Based on our analysis of the regulatory legal framework, the purpose and key tasks of the State System for Detection, Prevention and Elimination of the Consequences of Computer Attacks (GosSOPKA) have been determined. The author also concretized the priority directions of informatization of the fiscal service at the present stage using the example of AIS «Tax-3». The main threats to information security of tax authorities are considered. The article presents the tasks and architecture of the SOBI AIS «Tax-3» module, which allows to achieve the required level of security of information resources of the system and prompt response to emerging threats to information security. The basics of interaction between the Federal Tax Service and the FSB in the field of countering cyber attacks have been determined. **Conclusions/Relevance.** In order to increase the level of sustainability of national information resources in the face of cyber attacks, the State System for Detection, Prevention and Elimination of the Consequences of Computer Attacks (GosSOPKA) was created. Interaction of the Federal Tax Service with this system is aimed at solving such a set of tasks: identifying the reasons why computer incidents occur in the information resources of the Federal Tax Service of Russia; organization of control over the degree of protection of information resources of the Federal Tax Service of Russia; ensuring productive interagency interaction between the Federal Tax Service of Russia and the FSB of Russia; forecasting the situation in the field of information security of tax authorities.

Keywords: *GosSOPKA, SOBI AIS «Tax-3», cyber attacks, network attacks, cyber threats, cyber security*

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