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**Conflict aspects of the  
participation of the Republic  
of Kazakhstan to the WTO as a  
member of the EAEU**

One of the most important strategic objectives of the external economic policy of the Republic of Kazakhstan is the prolongation of the state in the international integration process. In this context, in 2015, Kazakhstan has become a full member of the World Trade Organization. Membership in the WTO will enable Kazakhstan to export goods to the markets of other WTO members on the transport rates, which are used in transporting goods within these countries. The main objectives of the WTO – the strengthening of the world economy and the direction of efforts to expand trade, increase investment, employment and increasing income levels in the world. Since 2010, Kazakhstan is a member of the Customs Union of the three countries, which from 1 January 2015 was transformed into the Eurasian Economic Union. Participating countries of the Customs Union apply a common customs tariff and other regulatory measures in trade with third countries. The article deals with inconsistencies customs duties within the framework of the EAEU and the WTO, according to the obligations which the Republic of Kazakhstan has committed itself and the issues of re-export of goods in the framework of these organizations.

**Key words:** law, unification, legislation, integration, EAEU, WTO, customs regime, duty.

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**Қазақстан Республикасының  
ЕАЭО мүшесі ретінде  
ДСҰ-ға қатысуының  
коллизиялық қырлары**

Қазақстан Республикасының сыртқы экономикалық саясатының маңызды стратегиялық мақсаттарының бірі мемлекеттің халықаралық интеграциялық үдерістерге енгізілуі болып табылады. Осыған орай, 2015 жылы Қазақстан Дүниежүзілік сауда ұйымының толыққанды мүшесі болды. ДСҰ-ға мүше болу Қазақстанға ДСҰ басқа мүшелерінің нарықтарына осы елдердің ішінде тауарларды тасымалдау кезінде қолданылатын көлік тарифтері бойынша тауарларды экспорттауға мүмкіндік береді. ДСҰ-ның негізгі мақсаттары – әлемдік экономиканы нығайту және сауданы кеңейтуге күш-жігерді жұмсау, инвестицияның, жұмыс орындарының көбеюі және әлемдегі табыс деңгейінің көтерілуі. 2010 жылдан бастап Қазақстан 2015 жылы 1 қаңтардан Еуразиялық экономикалық одаққа айналған үш мемлекет Кеден одағының мүшесі болып табылады. Кеден одағының қатысушы-елдері үшінші мемлекеттермен сауда жасау кезінде бірыңғай кедендік тарифтер мен реттеудің өзге де шараларын қолданады. Мақалада Қазақстан Республикасы міндеттеме алған ДСҰ мен ЕАЭО шеңберіндегі кедендік мөлшерлемелердің сәйкессіздігі және осы ұйымдар шеңберінде тауарларды реэкспорттау мәселелері қарастырылады.

**Түйін сөздер:** құқық, үйлестіру, заңнама, интеграция, ЕАЭО, ДСҰ, кедендік режим, баж.

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**Коллизионные аспекты участия  
Республики Казахстан в ВТО  
как члена ЕАЭС**

Одной из важнейших стратегических целей внешнеэкономической политики Республики Казахстан представляется пролонгация государства в международные интеграционные процессы. В этой связи в 2015 году Казахстан стал полноправным членом Всемирной торговой организации. Членство в ВТО позволит Казахстану экспортировать товары на рынки других членов ВТО по тем транспортным тарифам, которые применяются при транспортировке товаров внутри этих стран. Основные цели ВТО – укрепление мировой экономики и направление усилий на расширение торговли, увеличение инвестиций, занятости и повышение уровня доходов во всем мире. Начиная с 2010 года Казахстан является членом Таможенного союза трех стран, который с 1 января 2015 года преобразовался в Евразийский экономический союз. Страны-участники Таможенного союза применяют единые таможенные тарифы и другие меры регулирования при торговле с третьими странами. В статье рассматриваются несоответствия таможенных ставок в рамках ЕАЭС и ВТО, по которым Республика Казахстан взяла на себя обязательства и вопросы реэкспорта товаров в рамках данных организаций.

**Ключевые слова:** право, унификация, законодательство, интеграция, ЕАЭС, ВТО, таможенный режим, пошлина.

**CONFLICT ASPECTS OF  
THE PARTICIPATION  
OF THE REPUBLIC OF  
KAZAKHSTAN TO THE  
WTO AS A MEMBER OF  
THE EAEU**

Kazakhstan is a member of the world organizations. Currently, Kazakhstan is a full member of the internationally recognized global associations and organizations. The relationship with them is based on the principles established by international practice. Independent Kazakhstan is recognized by 115 countries of the world, with 108 of them established diplomatic relationships. There are about 70 foreign embassies in Astana and Almaty. Kazakhstan also has embassies and diplomatic missions in many countries of the near and far abroad.

Among the main goals and directions of Kazakhstan's foreign policy – the establishment of closer economic and scientific-technical ties with foreign countries. In establishing these relations, our country is guided by the principles of recognition and respect for the inviolability of the sovereignty, territorial integrity, inviolability of borders and non-interference in the internal affairs of other states. The relations of Kazakhstan with international organizations are becoming closer and stronger such as the UN, OSCE, International and European Bank for Reconstruction, the International Monetary Fund, IAEA, UNESCO, ESCAP (Economic and Social Commission for Asia and the Pacific), UNEP (Environment Protection environment), WHO (World health organization), CPM (Organization for the establishment of economic relations), the OIC (Organization of «The Islamic Congress») and so on. Kazakhstan already has joined over 40 international conventions.

Integration in the field of economic and trade relations today is not only a part of global processes, but also turns into one of the main directions of development of international cooperation. Integration processes on the territory of the former Soviet republics were carried out in all areas of life of these countries [1].

The Republic of Kazakhstan in 2015 became a full member of the World Trade Organization. Voicing this historic moment head of our state noted that «this event is a milestone in the history of Kazakhstan. Accession to the WTO opens new opportunities for both our exporters and investors».

The Government of the Republic of Kazakhstan has applied to join the World Trade Organization (WTO) on January 29, 1996. On February 6, 1996 at the meeting of the General Council was established a Working Group to consider the proposal of the Government

of the Republic of Kazakhstan to join the WTO in accordance with Article XII of the Marrakesh Agreement Establishing the World Trade Organization.

Kazakhstan's accession to the WTO ensures the fair treatment of our exports on the markets of other countries, and at the same time obliges to provide the same conditions for the import of foreign goods and services in our home market.

In addition, membership in the WTO will enable Kazakhstan to export goods to the markets of other WTO members on the transport rates, which are used in transporting goods within these countries. To date, more than 50% of Kazakhstan's trade turnover accounts for the WTO member states, and therefore it is very important for Kazakhstan to trade with its major trading partners in the framework of a common legal space [2].

During the introduction of the negotiations on Kazakhstan's accession to the WTO, on June 23, 2015 was prepared a Report of the working group on the accession of the Republic of Kazakhstan to the World Trade Organization. Considered the Report of the working group is made up of 1 175 points and 24 applications. It reveals a detailed description of the economic policy of the Republic of Kazakhstan, which is based on domestic regulations and international treaties to which the Republic of Kazakhstan has committed to comply. Also, the Working Group reviewed the economic policies and foreign trade regime of Kazakhstan and the possible conditions of accession of the draft Protocol.

Also, it is well known that since 2010, Kazakhstan is a member of the Customs Union, which since January 2015 transformed into the Eurasian Economic Union (EAEU). EAEU countries apply a common customs tariff and other regulatory measures in trade with third countries. Accordingly, the entry of the Republic of Kazakhstan to the WTO brought down not only domestic, but also inter-state disputes, as fixed customs duties within the framework of the EAEU differ significantly from the WTO customs rates on three and a half thousands of products on which the Republic of Kazakhstan has committed itself.

Currently, when there is an active development of all aspects of the life of human society, a set of national economies, their economic and political relations take on a slightly different quality. The increasing pace of globalization of the world economic system requires an adequate understanding of the nature of the profound changes that are most clearly evident since the second half of the twentieth century.

One of the most important strategic objectives of the external economic policy of the Republic of

Kazakhstan, it is the prolongation of the state in the international integration processes, which in turn can increase the chances of Kazakhstan to enter the 30 developed countries in the world. In this regard, it is worth noting that this task requires the activation of material, natural (natural), and intellectual resources of the country, which is a difficult task, feasible without investment [3].

The new global economic order makes the world interact more closely.

Against this background, the entry of the Republic of Kazakhstan in various integration associations is particular relevance.

Currently, Kazakhstan has become a full member of the World Trade Organization (hereinafter – the WTO), which regulates 98% of all world trade.

However, the positive expectations from WTO accession overshadowed by the fact that some WTO provisions contradict the EAEU in which Kazakhstan became a member before a WTO.

On the one hand, the Customs Union and then the EAEU were created, including for the protection of domestic producers, as well as increasing the number of small and medium-sized enterprises as the driving force of the national economy. In this case, the expert community is actively developing the thesis is not enough capacious consumer market, in order to make cost-effective production of Kazakhstan. According to some experts, the optimal consumer market capacity is about 400-500 million people. In this context, the question arises: how does the Kazakhstan market with the volume of about 17 million people stimulates the development of producer?

Eurasian integration was aimed, firstly, to expand the market, which increased by almost 10 times. Secondly, the creation of a protection regime for domestic producers. Excellent mechanism, however, the desired effect, we still have not waited. Herewith in the country sold more than 30 government programs aimed at the development of the domestic economy.

But how much they will be effective in the face of fierce competition and the availability of significant conflict issues in the legislation, it will become clear only after a certain time.

According to analysts, «... A significant advantage of Kazakhstan's accession to the WTO is to establish a more stable investment climate and common standards for regulating trade relations with developed countries. The entry involves the use of the WTO system of rules as the basis for the regulation of foreign trade.

For investors, it is important to know that the country in which they are investing, implementing

economic regulation of foreign trade on generally accepted standards. This, incidentally, will allow Kazakh companies to solve problems, should they arise in the process of promotion of domestic products in the developed markets of the camp, under the unified rules and mechanisms. The game is clear and predictable rules be useful not only for the country's image. It will affect, albeit in the long term, to improve the industrial climate in the country» [4].

Another important aspect – the access of foreign companies to the Kazakhstan market of services, which includes the banking, telecommunications, tourism, etc. Taking into account the strategic importance of this segment of the Kazakhstan's market, attention to the issue should be increased, and primarily by the state.

Therefore, the correlation of the WTO and EAEU entails a number of practical difficulties in the legal regulation of customs relations in particular, despite the fact that both the integration format aimed at improving the level and quality of life of consumers, as well as improving the competitiveness of producers.

According to Degtev A. «... the participation of the member countries of the EAEU to the WTO does not imply rejection of the mode of interaction within the Eurasian Economic Union, and it is preference for Euro-Asian manufacturers.

On the other hand, increased competitive pressure from external to the EAEU producers of goods and services will contribute to the search for more effective approaches and methods of doing business in the Eurasian space. Of course, easier said than done, but the methods to achieve strategically important objectives are rarely popular at the tactical level» [5].

With regard to the conditions under which Kazakhstan joined the WTO, it is appropriate to note that the legislation does not develop a mechanism which will be stopped illegitimate re-export flows from Kazakhstan to other member States of EAEU.

Despite the fact that the difference in the arithmetic average level of the overall duties for the goods is not so great, at the level of individual industries and products the difference in fees can be significant.

When Russian Federation joined to the WTO Kazakhstan had gone to the tightening of tariff policy as the basis for the Common Customs Tariffs were made by the Russian Federation's obligations under the WTO. Entering the WTO, Kazakhstan operates in accordance with the assumed obligations. They are formed in the course of negotiations with the WTO member countries, including Russia. So

new Kazakhstan customs duties were not a surprise to the partners in Kazakhstan by EAEU.

The EAEU seeks to liberalize its foreign trade regime. That is why the difference in the degree of tariff protection between Kazakhstan and other countries of the EAEU should be eliminated. It should be remembered that a seven-year transitional period of accession of Russia to the WTO continues – the largest country of EAEU, from which the basic economic parameters of union largely depend on. During this period the import duties are reduced each year.

Thus, according to research conducted by experts of the Center of scientific political thought and ideology «... in 2012 the weighted average rate of customs tariff of Russia decreased from 9.9% to 8.6%. The following year – to 7.7%. Further – 6.5%. And now, in 2015, it is planned to decline to 6.2%.

Thus, for 6-7 years, there will be the alignment of levels of tariff protection in Kazakhstan and the EAEU.

During the transition period additional administrative measures will be introduced in order to prevent re-exports – which means getting the import of goods from the territory of Kazakhstan in the EAEU countries' markets. However it raises serious concerns. Track the movement of imported goods on the territory of the EAEU in which internal customs barriers were abolished, it is not so easy» [5].

As already noted, the currently low level of tariff protection in Kazakhstan is quite correlated with sufficiently liberal foreign trade policy of the EAEU.

These problems are reflected in the draft of the new Customs Code, as the EAEU, and each individual Member State of the EAEU.

In particular, considering the question of unification of legislation, it is appropriate to harmonize the requirements for re-export of goods.

The current Customs Union's Customs Code and the Code of the Customs Control of Republic of Kazakhstan contain the rules governing the re-export issues, but available revision does not meet modern realities. In this connection, it is advisable to tighten the conditions for re-export of goods from the territory of Kazakhstan to the participating states of EAEU.

In particular, it is advisable to establish legislatively duty of the person carrying out the re-export processed goods, to the extent that according to the requirements of the EAEU this product could qualify for the goods produced in the territory of the EAEU.

To facilitate the harmonization of legislation of the states-parties of EAEU in the condition of the entry into the WTO it is advisable to start from the existing EU experience.

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