

PROBLEMS RELATING TO TAJIKISTAN'S ACCESSION TO THE CUSTOMS UNION

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ABSTRACT

This article attempts to analyze the organizational, political, economic, and legal problems associated with the Tajikistan's accession to the Customs Union, the establishment of which is objectively important with respect to its aims, functions, and potential for achieving the projected results. In so doing, it focuses

mainly on the Custom Union's regulatory and legal framework.

The article presents the results of an analysis of the prerequisites, consistent patterns, and consequences of Tajikistan's accession to the Customs Union; they have been expressed in some of the theoretical conclusions and practical proposals.

KEYWORDS: *Tajikistan, Eurasian Economic Community, accession to the Customs Union, Common Economic Space, integration, regulatory and legal framework, customs legislation, implementation, unification, reception, systemization, harmonization.*

Introduction

The first attempt to form a Customs Union (CU) in the CIS was made in 1993. On 6 January, 1995, the first international legal act—the Agreement on the Customs Union between the Russian Federation and the Republic of Belarus—was entered.¹ Although this experiment was not properly developed, several years later, after the Eurasian Economic Community (EurAsEC) was established, a more sober, well-considered, and sufficiently sophisticated approach to implementing this complex idea was formed, which is still pertinent today.

Here we can agree with V. Likhachev, who said that in the 21st century, integration (in its different aspects) is one of the main trends in globalization, geopolitics, and geo-economics. Consequently, the international subjectness of states and intergovernmental organizations is “actively and creatively developing through the integration potential of practically every sovereign actor.” This can confidently be applied to all the CIS countries.

The CU began functioning on 1 July, 2010; it has acquired its own appearance and identity and operates in keeping with the three Ps—positivity, pragmatism, and practicality.²

At present, establishment of the CU is undergoing an upswing. Dozens of the world’s countries, including those a long way from Russia and Tajikistan such as New Zealand, Vietnam, Norway, and Sweden, see the benefits of greater integration in the Eurasian region. Thirty-five countries are already showing an interest in creating a free trade area with the CU of Russia, Belarus, and Kazakhstan. Furthermore, the share of those wishing to cooperate with the CU in world trade amounts to 90%.³

This is precisely why the main problems relating to the Tajikistan’s accession to the CU are extremely important; they include organizational, political-economic, and particularly legal aspects.

The Significance of Establishing the Customs Union

The integration processes going on in the CIS countries show there is a very obvious objective need to intensify mutual economic cooperation, whereby not only in the bilateral, but also in the multi-lateral format. It stands to reason that there is not only a strictly economic or political need for this, but that a whole range of different factors influencing the countries’ strategic choice also comes into play.

Such legal aspects as organizational-legal, political-legal, economic-legal, technical-legal, cultural-legal, and so on play an important (if not the most important) part in ensuring cooperation. From

¹ References to the regulatory and legal framework of the CU in the CU’s electronic resource will not be further given.

² See: V.N. Likhachev, in: *Tamozhennyi soiuz i Tadjikistan: novye perspektivy integratsii*, Collection of Reports, Dushanbe, 2010, pp. 6-7.

³ See: *Ibid.*, p. 3.

this viewpoint, the significance of establishing the CU cannot be overestimated, but much more important is how its activity will be implemented in practice.

It should be admitted that the decision to establish the CU with three member states was and still is largely political, although it is basically an economic organization. Nor is there any doubt that Russia's part in forming the CU is defined by its long-term strategic economic, political, and legal interests. However, at this stage, the political aspect prevails.

I would like to note that the Russian Federation incurs certain financial losses when implementing the main measures aimed at forming the CU. Nevertheless, achieving success in this far-from-easy task certainly meets the most important objectives of the Russian Federation's national development.

The purpose of creating both the CU and the Common Economic Space (CES) is to improve the quality of life in the member states and ensure their economic growth. Correspondingly, it is presumed that pursuing a coordinated policy will help to reach more perceptible achievements in increasing the accumulation of basic assets and mutual investments, as well as in raising the competitiveness of the respective economies. At the same time, it remains a fact that little attention was given at first to the legal aspects of the CES and CU.

Since the 2007, the CU has acquired a more astute legal status. On 6 July, 2010, the CU Customs Code came into force in Russia, Belarus, and Kazakhstan. This gave rise to an essentially new legal situation (both in the international legal sphere and domestic legislation and in the legal system as a whole) related to replacing national customs legislation with the contractual and legal framework of the CU.

Meanwhile, the discussion about the significance of the CU, particularly of the CU customs legislation, as well as its virtues and shortcomings, is continuing unabated; in spite of this, it is undoubtedly the largest multilateral economic project in the post-Soviet expanse called upon to boost integration trends among the new sovereign states for the sake of a dramatic improvement in mutually advantageous economic trade cooperation and participation in the international division of labor.

The Prerequisites and Consistent Patterns of Tajikistan's Accession to the CU

Issues relating to Tajikistan's accession to the CU have been becoming more urgent since 2005. Since that time, they have occupied a permanent place on the republic's sociopolitical agenda. On 26 September, 2012, an international seminar was held in Dushanbe on the topic "The Customs Union and Tajikistan: New Prospects for Integration," during which extremely fundamental answers were given to several of the key issues.

All the participants unanimously agreed that the time had come to shift from general political declarations to a detailed study of further development scenarios and determining the entire range of prospects and advantages Tajikistan's accession to the CU would give both the Union's member countries and the republic itself. Reports by O. Gavruk,⁴ A. Kataev,⁵ N. Kaiumov,⁶ V. Likhachev,⁷ A. Pavlov,⁸ and others were devoted to this topic.

⁴ See: O. Gavruk, in: *Tamozhenny soiuz i Tadzhikistan*, pp. 30-36.

⁵ See: A. Kataev, in: *Tamozhenny soiuz i Tadzhikistan*, pp. 10-18.

⁶ See: N. Kaiumov, in: *Tamozhenny soiuz i Tadzhikistan*, pp. 84-88.

⁷ See: V. Likhachev, op. cit., pp. 6-9.

⁸ See: A. Pavlov, in: *Tamozhenny soiuz i Tadzhikistan*, pp. 19-22.

Issues were also addressed regarding customs duty and non-duty regulation, coordination of technical regulations and other regulatory documents, as well as product manufacture and trade management procedures. Despite the technical nature of the existing problems, their resolution is an important vector in the CU's activity.

In addition, it was essentially unanimously agreed that technical and procedural details should not overshadow strategic issues, primarily building a common CU platform that would allow the member countries to occupy a consolidated position in the world market.

The main factor motivating Tajikistan's participation in the CU is the fact that, as a sufficiently important world and regional player and party to many international agreements and organizations, it has considerable potential in integration cooperation (the CIS, EurAsEC, CIS Economic Court, CIS Interparliamentary Assembly, CSTO, bilateral formats, and so on). In this respect, following the globalization trends, Tajikistan considers integration to be one of the important priorities of its foreign policy; this course is also supported by the country's public.

Such things as historical prerequisites, the memory code of labor distribution during Soviet times, international obligations making it possible to create integration communications (the Treaty between the RF and RT on alliance cooperation oriented toward the 21st century of 16 April, 1999), as well as trustworthy foreign policy and foreign trade practices (according to data of 1 July, 2012, Tajikistan maintains contacts with 91 countries of the world) are among the other factors motivating Tajikistan's participation in integration processes. It should also be mentioned that there are conditions for special cooperation treatment between Tajikistan and the countries belonging to the CU.⁹

In this context, several legal aspects should also be mentioned.

- First, there is an effectual legal framework; Moscow and Dushanbe have signed more than 140 interstate, intergovernmental, and interdepartmental agreements, including in the economic sphere.
- Second, all the CU countries are among Tajikistan's most important economic and trade partners. For example, today Russia accounts for around 20% of Tajikistan's foreign goods turnover. The import of goods from Russia amounts to 24.7% (of the total import volume) and to 15.5% from Kazakhstan. In addition to this, the republic has economic trade relations with 70 Russian regions. Russian business is relatively active in the region; by 1 April, 2012, the volume of accumulated direct investments from Russia reached \$744 million. Russia has already announced the implementation of a new long-term project in Tajikistan (known as the Krupnov project), in accordance with which it intends to invest another \$12 billion in the republic's economy in the next twenty years.¹⁰

Moreover, on 5 October, 2012, another six agreements, including on fuels and lubricants, were signed in Dushanbe between the Russian Federation and Tajikistan.

- Third, further development of the achievements and issues of bilateral cooperation requires that Tajikistan join the efforts of the CU and step up its activity in the EurAsEC.

The experience (organizational and legal) acquired by Tajikistan is boosting (in the mid term) interest in the country participating in the Eurasian Economic Union (EEU) and, in the future, in the Eurasian Union (EAU) and its structures (including in the future EAU Parliament).

⁹ See: V. Likhachev, op. cit., pp. 7-8.

¹⁰ For more on this, see: *Azia-Plus*, 20 September, 2012; Yu. Krupnov, "Proekty sovmestnogo razvitiia Tadjhikistana i Rossii kak 'materialnaia' baza uspešnogo tamozhennogo soiuza," in: *Tamozhenny soiuz i Tadjhikistan*, pp. 44-47.

The Customs Union's Regulatory and Legal Framework

The formation of the CU's contractual and legal framework within the EurAsEC or the CU customs legislation has been going on for 17 years now (that is, since 1995). A meeting of the Interstate Council of the EurAsEC at the level of the heads of state held on 6 October, 2007 was a key stage in its formation. A decision was adopted at the meeting "On the Formation of the CU's Legal Framework within the EurAsEC," which said:

1. Adopt the Agreement on the Customs Union Commission, the Agreement on Creating a Common Customs Territory and Forming the Customs Union, and the Protocol on the Procedure for Entry into Force of International Agreements Aimed at Forming the Contractual and Legal Framework of the Customs Union, Secession from It, and Accession to It.
2. Approve the List of International Agreements Comprising the Contractual and Legal Framework of the Customs Union.
3. Approve the Action Plan for Forming the Customs Union within the Framework of the Eurasian Economic Community.

The list of international agreements comprising the contractual and legal framework of the Customs Union consisted of two parts.

The first part incorporated international agreements in effect within the EurAsEC. The matter concerns ten international legal treaties (agreements and protocols) entered between 6 January, 1995 and 24 March, 2005.

The second part includes international agreements aimed at completing formation of the contractual and legal framework of the CU. This is another 12 international legal treaties (agreements and protocols) signed in 2007 (most of them were to be adopted after 2007).

At that time, the Action Plan for Forming the Customs Union within the Framework of the Eurasian Economic Community was approved by Decision No. 1 (6 October, 2007) of the Interstate Council of the EurAsEC (the supreme body of the CU); this action plan consisted of seven parts and was calculated for four years.

The first part (or group) of measures envisaged by the plan was aimed at drawing up an international legal framework for the CU; the second at forming a Common Customs Tariff (CCT); the third at establishing an institutional CU structure (CU Commission, empowering the EurAsEC court to settle disputes within the CU and introduction of the EurAsEC court statute); the fourth at implementing the provisions of international treaties forming the legal framework of the CU (the first paragraph in it reads "bringing national legislations into harmony with the contractual and legal framework of the CU"); the fifth at harmonizing customs legislation (the first paragraph reads "unification of the customs administration procedure, including unified goods declaration rules, payment of customs tariffs regulations, and unified customs regimes," and paragraph 5 envisages "introducing the Customs Code of the Customs Union"); the sixth at unifying trade regimes with respect to third countries (from identifying the differences in trade regimes and coordinating procedures to unify them to third countries recognizing the CU as an international community); and the seventh at creating a common customs territory.

Implementation of this Action Plan, which was carried out from 2007 until the end of 2010, led to the adoption of about another 85 international legal acts. In so doing, more than 50 of them were signed in 2010 alone, while another 25 were entered in 2011 and the first half of 2012. On the whole, as of January 2013, the contractual and legal framework of the CU comprised more than 130 international regulatory and legal acts. The CU Customs Code should be considered the contractual and legal

framework of the CU, which is the result of systemization (albeit intermediate) of the international agreements and other acts in the regulation of customs relations.

The general part of the CU Customs Code consists of three sections:

- I. Basic Provisions (chapters 1-8, articles 1-69).
- II. Customs Payments (chapters 9-14, articles 70-93).
- III. Customs Control (chapters 15-21, articles 94-149).

The special part of the CU Customs Code consists of the following sections:

- IV. Customs operations preceding the submission of a customs declaration (chapters 22-25, articles 150-172).
- V. Customs operations relating to placing goods under a customs procedure (chapters 26-28, articles 173-201).
- VI. Customs procedures (chapters 29-43, articles 202-311).
- VII. The special features of movement across the customs border and carrying out customs operations with respect to separate categories of goods (chapters 44-49, articles 312-365).

The CU Customs Code ends with section VIII, which contains transitional provisions; it is not divided into chapters and comprises articles 366-373.

So, the CU Customs Code consists of two parts (general and special), 8 sections, and 50 chapters, and includes 373 articles.¹¹

The CU's and CES's openness to accepting new members (as their economic interest comes to fruition) is the basis for extensive economic rapprochement in Eurasia in the future. The number of CU members could consistently grow as other participants in the EurAsEC and other interested CIS countries (as they mature) accede to it on the basis of the basic principles and mechanisms in effect within the framework of the troika.

The Main Achievements of the CU

The CU's achievements in 2007 were rather modest; they were more of an organizational-political and economic nature. The CU has been operating in full measure since 1 July, 2010, when Belarus, Kazakhstan, and Russia joined the common customs space.

By that time, all the main steps had been taken for ensuring the establishment and functioning of the CU, forming its contractual and legal framework and institutional structure, and common foreign trade tariff, non-tariff, and customs regulation system, as well as pursuing a coordinated policy in technical regulation and the application of sanitary, veterinary, and phytosanitary measures.

All the coordinated types of control have been moved to the outer boundaries of the CU, while on the internal borders of the CU member states customs, transport, sanitary, veterinary, and phytosanitary control has been removed.

Institution of the CU Common Customs Tariff and on 1 January, 2010 affected the transfer of powers in the sphere of customs-tariff and non-tariff regulation of foreign economic activity to the CU Commission.

When the CU Customs Code came into effect, a common customs regulation system began functioning. Unified rules for determining customs value and country of origin of the goods have been drawn up and put into use. An entire series of regulatory documents on customs administration has

¹¹ For more details, see: *Tamozhenny kodeks TS*, Moscow, 2010.

been adopted, including unified goods declaration rules, payment of customs dues regulations, and unified customs regimes.¹²

Import customs duties have been assigned and distributed. As of the beginning of 2012, the state, economic entities, and participants of foreign economic activity of the CU members and third countries can appeal to the EurAsEC Court.

In November-December 2010, Russia, Belarus, and Kazakhstan signed a set of agreements that form the contractual and legal framework of the CES, as well as basic principles which envisage the free movement of goods, services, capital, and labor. The terms of these agreements imply that a coordinated policy is carried out and activity conducted by economic agents of the three countries under general legal conditions.

In July 2011, the sides ratified the indicated agreements. This made it possible to put the entire set of agreements forming the contractual and legal framework of the CES into effect on 1 January, 2012. All the agreements within the framework of the CES are based on international principles (including the norms and rules of the WTO and OECD). So a common market is being established with free movement of goods, services, capital, and labor, in which approximately 170 million consumers participate.

A new supranational body—the Eurasian Economic Commission (EEC)—was created on the basis of the Agreement signed on 18 November, 2011. In accordance with the CES agreements, more than 90 functions and powers in different spheres of the economy have been transferred to the supranational regulation level.

Since 1 February, 2012, the EEC, which inherited the powers of the CU Commission, began functioning; its main task is to ensure conditions for the functioning and development of the CU and CES, as well as draw up proposals within their framework for economic integration.¹³

So, on the whole it can be noted that between 2009 and 2012, the CU began tackling the following series of tasks:

- (a) overcoming the risks of the world crisis;
- (b) restoring cooperative (food, technological, investment, and so on) relations and sources;
- (c) forming the CES;
- (d) removing border barriers to integration and production specialization;
- (e) improving the development infrastructure;
- (f) overcoming monopolization and protectionism;
- (g) raising the competitiveness of the national economies and expanding the sales markets;
- (h) building a common economic space, common energy market, common transportation space, common currency market, ensuring mutual access to the market of financial, banking, insurance services, and so on.

The Main Problems Relating to Tajikistan's Accession to the CU

Primarily it should be noted that apart from the above-listed problems relating both to organizational-political, economic, and other factors and to the republic's accession to the CU itself, this

¹² See: S.A. Baliev, in: *Tamozhenny soiuz i Tadzhikistan*, p. 76.

¹³ See: *Ibid.*, pp. 76-77.

part of the article focuses attention on those relating to legislation and law-adopting activity. We will also take a closer look at the implementation, reception, and harmonization of Tajikistan's legislation after its accession to the CU (leaving aside the actual accession procedure).

In this respect, let us turn to the report by Tajik parliamentary deputy A. Kataev. It noted that the parliament of Tajikistan "while drafting new laws and other regulatory acts and projects in terms of the country's national legislation, the provisions and regulations of model regulatory and legal acts are effectively and systematically used that were drawn up within the framework of the EurAsEC Interparliamentary Assembly and regulate relations in the economy and its spheres." He emphasized in particular that more than 70 model laws of the EurAsEC Interparliamentary Assembly are used in this sphere, as well as some 60 recommendations in the sphere of innovations, economic activity, the banking system, and so on.¹⁴

But it should be noted that although the parliament of Tajikistan also uses experience, model laws, and recommendations in its law-making activity, these are mainly acts of the CIS, not of the EurAsEC, Interparliamentary Assembly. This is why Tajikistan has its work cut out in this area.

I would also like to clarify several terminological issues. As A. Pavlov justifiably notes, we often hear the phrase "join the Customs Union," but it is not entirely correct, since the CU and CES are not international organizations. From the legal viewpoint, the CU is more an aggregate of acts that form a regulatory and legal framework, within which the member states pass on some of their sovereign rights to a specially created body—the CU Commission, and as of the beginning of 2012—the Eurasian Economic Commission (EEC).¹⁵ Furthermore, it is often said that this is a supranational body, but this sooner applies to its form than to its content. The very fact that the CU Commission drew up and adopted decisions shows that it was an intergovernmental body. Since 2012, the EEC has acquired certain features of a supranational body; this occurred after an EEC Collegium was formed in its structure with the power to make binding decisions.

At the same time, the EEC Council and the Higher Eurasian Economic Council make the most important decisions at the level of heads of state and government. Nevertheless, both are sooner intergovernmental and interstate bodies. It should be noted that the EEC is also primarily an intergovernmental body; this can be claimed from the way it draws up and coordinates decisions. This status of the EEC can partly be explained by the fact that since the set of corresponding agreements (2012) came into effect, the CES, in contrast to the CU, began acquiring features of an international integration association (whereby it is not registered as an international organization).

In the legal sense, the EurAsEC is an international organization and Tajikistan is its full-fledged member. As we know, one of the aims of establishing the EurAsEC was to form the CU and CES. However, not all of the members of the EurAsEC were equally prepared for full-fledged integration, which led to a certain conflict. It consisted of the fact that Kyrgyzstan and Tajikistan, as members of the EurAsEC and, consequently, sharing this organization's goals, did not join the agreements on the establishment of the CU for different reasons and took almost no part in drawing up its regulatory and legal framework. This led to a unique situation manifested in the different levels of integration within the EurAsEC and the formation of separate regulating bodies for the CU and the CES.

From this it follows that, despite the striving of most of its members for the designated goals, the EurAsEC and its structures are unable to transform today. Nor are they able to merge with the regulation and administration bodies of the CU and CES, since some of the EurAsEC member states have not joined their regulatory and legal framework. Moreover, there is little legal possibility of the

¹⁴ See: A. Kataev, *op. cit.*, p. 17.

¹⁵ See: A. Pavlov, *op. cit.*, p. 19.

EurAsEC transferring to the EEC in its current composition after 2015, which has additional nuances in the situation being examined.¹⁶

It seems important to define the CU customs legislation; see Art 3 of the CU Customs Code. In keeping with it, the CU customs legislation consists of the following parts:

- (1) this Code;
- (2) international agreements of the CU member states regulating legal customs relations in the CU;
- (3) decisions of the CU Commission regulating legal customs relations in the CU and adopted in compliance with this Code and the international agreements of member states.

All the above-listed 130 international legal acts are part of the CU customs legislation. If Tajikistan accedes to the CU, it will have to carry out all the preparatory work with respect to implementation, or to be more precise, reception of the CU customs legislation, which will be extremely difficult. The thing is that Tajikistan, even as a member of the EurAsEC, has essentially not participated at all in the drawing up and adoption of these international legal acts. Moreover, the republic has essentially no experts on international law, never mind those who specialize in customs legislation.

Further it should be noted that the Tajikistan Customs Code was adopted in November 2004. At present, 60% of this code, which is in effect in the rendition of Tajik Law No. 169 of 3 March, 2006 and consists of a preamble, 7 sections, 62 chapters, and 508 articles, does not correspond to the CU Customs Code. Moreover, if Tajikistan accedes to the CU, it will not only have to deem the Tajikistan Customs Code null and void (based on the need to replace national legislation with international legal acts of the CU), but also revise the legal mechanism for regulating customs relations in the country.

It stands to reason that certain gaps could arise in regulation, and it will be impossible to work the bugs out of all the customs relations, particularly new ones, straightaway. For this reason, Tajikistan must adopt several laws (or, for example, following Russia's example, a special law "On Customs Regulation") in order to regulate customs relations with its own customs legislation (with respect to those not regulated by the CU customs legislation).

This simply requires implementing the measures listed below:

- (1) carrying out a special analysis of the entire contractual and legal framework of the CU;
- (2) finding ways and means to most efficiently transform the legislative framework of Tajikistan in customs affairs;
- (3) identifying all the customs relations unregulated by the CU customs legislation;
- (4) compiling a register of special provisions for those contractual norms that are unacceptable for Tajikistan, and so on.

Otherwise, there will be no effective customs legislation in Tajikistan.

Some difficulties that might arise as a result of Tajikistan's accession to the CU and CES are related to the country's geographical location and the unclear position of Kyrgyzstan. Nevertheless, joining a common customs territory does not necessarily presume that the country has a common border with this territory, although it entails additional administration efforts.

The special feature of the CU and CES legal instruments is that they must be applied to the fullest extent; agreements must not be examined and ratified individually or decisions on separate matters bargained over and prolonged. After a corresponding decision has been made all the international agreements forming the contractual and legal framework of the CU and CES must be joined and the CU CCT introduced at home.

¹⁶ See: *Ibid.*, pp. 19-20.

Moreover, for countries that decide to join the CU and CES, all the decisions of the CU Commission, EEC Collegium and Council, EurAsEC Interstate Council, and Higher Economic Council in effect since 2012 will become binding.

National legislation must be brought into harmony with the regulatory documents of the CU and CES; this is rather an onerous task and must be prepared for in advance.

It should also be noted that the legal possibilities for discussing the waiving of certain commodity items are limited. As the experience of Kazakhstan showed (which at the first stage had a long list of goods charged at rates different from the CU Common Customs Tariff), it is very difficult to ensure reliable control over the non-movement of certain goods into the territory of other CU members when there is no customs border; therefore, the list of items waived was reduced to a minimum.

It is probably not expedient for Tajikistan to orient itself toward any kind of special treatment, since any waiver from the general regime will cause many administrative difficulties.

With respect to improving customs administration, reliable control must be established (customs, sanitary, veterinary, and phytosanitary) at check points, which should be equipped in keeping with the CU requirements. It should also be kept in mind that the CES is an intermediary stage in accession to the EEU; rather extensive powers are transferred to the supranational level, and there is the prospect of reaching the next, higher level of integration.

Different rates of integration within the CES (this is precisely what happened in the EurAsEC) is entirely inadmissible; before momentous decisions are made an agreement must be reached and an adamant stance drawn up on all issues.

In addition, as V. Likhachev noted, recognizing the political and applied expediency of Tajikistan's accession to the CU and keeping in mind the problems along the way, it is important to draw up and adopt a kind of road map that "should rely on the country's Constitution, the general principles of international law, acts instituting the CU, and the Procedure for Entry into Force of International Agreements Aimed at Forming the Contractual and Legal Framework of the Customs Union, Secession from It, and Accession to It of 6 October, 2007. Such pertinent issues for Tajikistan as harmonization and rapprochement of legislations, orientation toward CU technical standards, priorities of integration development of the legal system of states, implementation of Tajikistan's international obligations, taking into account the experience of the WTO, EU, Union State, and others should be marked on the map. Special attention should be given to the trend toward supranationalism and the correlations between sovereign powers and the competency of the supranational CU bodies."¹⁷

It is thought that this type of work at the state (Tajikistan) and international (bilateral and multi-lateral diplomacy) levels has the right to exist; it fits well into the regulations and boundaries of Tajikistan's international subjectness, as well as the practice of its relations with the CU member states.

Conclusion

So, it should be emphasized that when forming the CU there is absolutely no need to rush or jump over stages; here we are dealing with a long process.

During 2010-2012, Russia, Belarus, and Kazakhstan gradually honed their efforts within the framework of the emerging CU customs legislation. As the three-year experience shows, further development of this process will be slow, arduous, and difficult, particularly if the CU enlarges due to accession of Kyrgyzstan, and then Tajikistan.

¹⁷ See: V. Likhachev, *op. cit.*, pp. 8-9.

The main thing is to ensure that Kyrgyzstan's and Tajikistan's accession is not simply a political decision, but the result of thorough preparation work (including purely legal), the process of which must be examined from at least the following angles:

- (1) the organizational-legal aspects and problems of Tajikistan's joining the contractual and legal framework of the CU;
- (2) the legal problems of transformation (integration) of Tajikistan's customs legislation within the CU per se;
- (3) the legal problems of unifying and systemizing the customs legislation of the CU member states, which will begin at the same time as transformation (integration) and, naturally, will have their own negative and positive features.

Moreover, the countries will have to think about further unifying and systemizing both their own customs legislation and that of the CU. It should be noted that over time it will become increasingly necessary to create a *common*, coordinated, and stable *customs system*, capable of overcoming the inconformity and contradictions that might emerge in the future.

And finally, I think that accession to the WTO first of Russia (24 August, 2012) and then of Tajikistan (10 December, 2012) will add its specific features to restructuring of the CU customs legislation; the international community is also interested in this, which is oriented toward achieving political, economic, and legal security, as well as building a legal and fair integration space of global and transregional dimensions.

Harmonization of the customs legislation of the CU and the WTO will help to strengthen Tajikistan's authority as an actor in contemporary world policy and strengthen the CU's image within the EurAsEC, and consequently the EAC.

In the near future, we will be able to talk about the emergence of an organization, the activity of which is aimed at resolving the problems of ensuring a world legal order and developing an anti-crisis international legal structure.