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СБОРНИК МАТЕРИАЛОВ

XII Международной научной конференции
студентов и молодых ученых
«НАУКА И ОБРАЗОВАНИЕ – 2017»

PROCEEDINGS

of the XII International Scientific Conference
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«SCIENCE AND EDUCATION - 2017»



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LEGAL ISSUES OF INTERETHNIC RELATIONS IN THE REPUBLIC OF KAZAKHSTAN**Khairmukhanmedov Nurbek,**

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This article presents the theoretical analysis of the constitutional-legal framework of interethnic relations in Kazakhstan. Attempts at a comprehensive study of theoretical and applied aspects of the constitutional-legal framework of interethnic relations, including the legal aspects of the nation state building process in Kazakhstan after the independence.

In this article was made following research results: Identified the challenges of strengthening of state independence and state integrity and unity of the people, based on the same territory, a single citizenship, a single supreme authority, a unified system of law, common public language; equality of rights and freedoms of man and citizen, regardless of race, ethnic group, language, religion, his attitude to religion, as well as belonging to social groups and public associations; prohibition of any form of restriction of human rights on social racial, national, linguistic or religious affiliation; prohibition of activities aimed at undermining the national security division of a single nation of Kazakhstan, inciting ethnic, religious and class hatred, hatred and enmity; social stability as the basis for a just, democratic solution to the national problems; legal protection of national honor and dignity of citizens, their language, culture and religion;

A common argument is that the current stability in the sphere of interethnic relations in Kazakhstan achieved through effective national policies pursued by public authorities. Indeed, compared to other post-Soviet states, and especially the Central Asian Republics, Kazakhstan has been conducting a balanced policy aimed at the best interests of all ethnic groups. However, in our view, the key factor in inter-ethnic stability in the country, are historically formed benevolent relations between Kazakh and Russian ethnic groups.

The Basic Law of Kazakhstan determines that the Republic of Kazakhstan proclaims itself a democratic, secular, legal and social state whose highest values are an individual, his life, rights and freedoms [1].

However, in the current social and political conditions for factors uniting these ethnic groups is getting smaller. Centrifugal tendencies are characteristic for all post-Soviet societies, inherent to modern Kazakhstan's reality. Despite the absence of external manifestations of inter-ethnic tensions, population differentiation along ethnic lines continues. While talking about the growth of xenophobia in a particular ethnic group is not necessary, but, nevertheless, the complexity of inter-ethnic situation in Kazakhstan is reality. This is not, of course, the peaceful coexistence of ethnic, cultural and civic nation and the concepts of the national idea in modern Kazakhstan, where each of the concepts exists and operates on its own and does not interfere with the existence and functioning of the other. Such coexistence in the real world multi-ethnic society, which is the Kazakhstan, it is hardly possible. It is necessary to develop a version of the national idea, which would take into account the needs and merits of each of the existing forms of national idea [2, p.70].

Challenges of the inter-ethnic relations were occurred during the period of between two constitutions of Kazakhstan 1993 and 1995. First constitution clearly emphasized to Kazakhs as a titular nation of Kazakhstan. Kesici stated it, "the constitution lays the foundation of the concept of Kazakhstan as the homeland of ethnic Kazakhs" [3, p.34]. Second constitutions preamble keeps the idea of Kazakhstan as a country of unified people(s) without assigning privileges to any of them.

The nation-building challenges especially in context of the determining the issues of whom and in whose interest will be able to considered or access the resources of the state, to the issue of consolidation of the nation [4, p.268].

In the modern theory of nationalism made to relate the concept of civic nation with a constructivist approach, which advocates a decisive way to the formation of a civic nation. With regard

to the ethnic and cultural concept of the nation, it is accepted to correlate approach, according to which the nation is not the design of the elite, and the product of a long course of historical development, a certain community of people with common ancestry [5, p.41].

In our opinion, should not be any absolute concept of civic nation, nor constructivist approach. With regard to the latter, no doubt, a constructivist approach is of great heuristic value in the study of national processes in the modern world. At the same time focus on the activities of the elite in a rather short term it makes it impossible to understand the national processes in the longer historical perspective. In other words, a constructivist approach makes it impossible to understand the continuity of the national development of a society.

The importance of continuity in the formation of the nation pointed out one of the leading theorists of modern nationalism, Ernest Gellner. In his famous work "Nations and Nationalism", he said: "If nationalism succeeds, it eliminates the alien high culture, but does not replace its old low culture. He revives or creates its own high (having the script, transmissible specialists) culture, although, of course, such a culture, which has some connection with the earlier local folk traditions and dialects" [6, p.130-131].

It is important to note that the national culture, as well as the national idea, created the elite not from scratch that is, it is not a set of citizen's unfamiliar cultural elements. In that case, they simply do not perceive. In order for citizens embraced the national culture and the national idea as their own, they shall contain a mass of familiar cultural elements and symbols. At least part of the elements and the characters has to come from the traditional culture, thus ensuring the continuity of the national culture and ideas.

On the importance of historical and cultural continuity in the model of nation-building with a dominant ethnic group draws attention to the above mentioned Anthony Smith. Citing multiple examples of this model in different regions of the world, he points out that in all these examples, the process of nation building is not so much its "invention", the construction as "reconstructing" ethnic core and the integration of its culture in accordance with the requirements of the modern state and expectations of ethnic minorities.

Thus, the inclusion of ethnic and cultural components in the structure of the national idea of Kazakhstan is of fundamental importance for the study of its historical and cultural continuity. It is, if we turn to Smith, such a remodeling of the traditional culture of Kazakhs to certain of its elements and characters to adapt and blend in with contemporary culture.

The state regulates the inter-ethnic relations and processes in their national policies on the basis of the legal framework, including the Constitution of Kazakhstan, and the relevant authorities and institutions operating both at central and regional and local authorities. At the same time a significant role in the national policy of the state aimed, as we noted above, the decision of the civil conflict and the title concept of the nation, playing compromises[7, p.326-330].

After independence, the people of Kazakhstan lived through a difficult period of history. The development of inter-ethnic relations was accompanied by radical changes in the role of the state and political institutions, economic reforms, and transformation of ideological policy of state. In inter-ethnic relations affect a serious negative impact exerted unemployment, poverty, legal nihilism, and large-scale migration.

The identity of the Kazakhstan quite a complex phenomenon in which there is also a new civil, ethnic, regional, tribal, religious, social, nostalgic Soviet identity.

Civic and ethnic identity, their combination demonstrated connectedness of individuals as with Kazakhstan, as well as from their own ethnic community. If the combination of the Kazakhs civil and ethnic identity is not fraught with difficulties, for the minority groups, many of which have historical homeland, the combination of civil and ethnic identity is important. Diaspora in Kazakhstan mainly opted for the citizenship of Kazakhstan; consider them citizens of Kazakhstan, at the same time considering themselves representative of a certain ethnic community.

Taking into account the specific characteristics of the inter-ethnic policy of Kazakhstan there are grounds for the following issues: First, as a sovereign state, the Republic of Kazakhstan for more than twenty years successfully combines and implements the interests of the state in the sphere of ethnic

relations, especially, between majority Kazakhs and other minority groups. Second, the Republic of Kazakhstan, regardless of ethnicity, ensures the equality of all citizens, as well as meeting the special interests of ethnic groups, avoiding discrimination based on ethnic or religious grounds. Third, the institutionalization of the collective and individual needs of ethnic groups and their integration on the basis of civic identity carried out in the form of the Assembly of People of Kazakhstan.

In the Republic of Kazakhstan, on the basis of the Constitutional norms, the legal regulation of functioning of languages, state takes the obligation to create the conditions for their study and development, to ensure the same respect for all languages. Purpose of the special law of 11 July 1997 "On languages in the Republic of Kazakhstan"[8] is regulate and ensure the social harmony in the field of the language policy. This law first of all, determine the rules of language use in state agencies and local government bodies (use of language, the language of acts of state bodies, language documentation, the language of the responses to the complaints of citizens, the language in the Armed Forces and law enforcement agencies, judicial language, the production of language in cases of administrative offenses, the language of transactions); secondly, on the application of language requirements in the field of education, science, culture and the media; Thirdly, especially the use of language in the names of settlements, proper names, visual information; Fourth, the foundations of legal protection of languages; Fifthly, the rules of the use of languages in relations with foreign countries and international organizations.

According to the Constitutional Council of Kazakhstan, in Kazakhstan has ensured proper regulatory bases for the priority status of the state language, and the normal functioning of Russian and other languages. Regulating the use of language legislation is implemented in accordance with its constitutional foundations. Occurring in practice the facts of violations in the sphere of functioning of languages can be overcome by adopting the necessary organizational, material and technical measures.

Assembly is unique in its socio-legal nature and public-social characteristics, different level and scale of operation. Recent history has shown that in Kazakhstan developed the most successful form of cooperation between the state and ethnic groups in the form of ethno-cultural associations. It gives positive results in ensuring stability and harmony.

A landmark for the Assembly began in 2002. Presidential Decree of April 26, 2002 was approved by the Assembly's Strategy and the new Regulation on the Assembly. With the implementation in 2002-2011 provided by the Strategy measures in the scientific and theoretical and practical terms, institutionally-formed and valid Kazakhstan's model of interethnic tolerance and social harmony.

The subsequent evolution of the Assembly political and legal status was determined by the constitutional reform of 2007.

According to the Law dated 21 May 2007 "On amendments and additions to the Constitution of the Republic of Kazakhstan", the Assembly was embodied as a constitutional and social institution. All ethnic groups who live in Kazakhstan were provided a guaranteed parliamentary representation. 9 deputies were elected for the Majilis and became spokesmen for their interests of ethnic groups in Kazakhstan.

The implementation of the constitutional reform by the Parliament for the first time in the history of Kazakhstan, October 20, 2008 adopted the Law "On the Assembly of People of Kazakhstan."

One of the principal features of the Assembly is a direct representation of the interests of ethnic groups (9 deputies) in the Mazhilis Parliament of Kazakhstan. Nomination of candidates is carried out by the Council of the Assembly. 9 deputies elected to the Parliament only the session of the Assembly. However, the Assembly of regions are generated and sent to the Council of the Assembly proposals for the nomination of candidates for deputies of the Mazhilis of the Parliament [9].

Interestingly, the decisions which were taken at the sessions of Assembly will review by the state bodies and officials as the mandatory recommendations and proposals.

One of the most difficult issues today is a question that involves Kazakhstan's nation-building in the future. Therefore, we need to get out of the problem interconnectedness of such facts as "Kazakh State" and "the Kazakh statehood." This question seems important in all respects of theoretical and practical, both politically and legally, and in the ideological and socio-cultural, and spiritual, mental.

However, taking into account Kazakhstan's historical reality the concept of "Kazakhstani nation" cannot be interpreted in context of the Kazakh nation. Kazakhstan's statehood process has been realizing at the same time with the nation-state building process.

Briefly, the national idea of Kazakhstan can be defined as a complex ideological orientations, values, ideals, etc., aimed at the formation and integration of the nation of Kazakhstan. In principle, this definition can be generalized so that it applies not only in Kazakhstan, but also in any other nation in the world. Many political analysts and politicians agree that the construction of a single nation in a multiethnic society is impossible, since ethnic identity of people will always prevail over their identity with the state and with representatives of other ethnic groups.

Conclusion. Achieving a mono-ethnic structure of the population of Kazakhstan is a matter of fairly distant prospect. Prior to that, Kazakhstan will remain a multi-ethnic society in which the relations of ethnic groups and the formation of national identity is of fundamental importance for the fate of the state and society. Without national integration is not possible consolidation of ethnic groups in Kazakhstan, first of all, the largest of its ethnic groups Kazakh and Russian into a single nation[10].

The processes of identity development that would contribute to the integration takes place are difficult and ambiguous. In our opinion, they have the following features:

First, a certain social position, with the supporters of this or that identity (in our case, the Kazakh and Kazakh, civil and ethnic) is opposed to the same in terms of volume, value and weight of the other's position, supporting significant and influential forces; secondly, to a certain extent they are not suitable for combination and conformable, but they coexist; Thirdly, each of these positions is quite a significant proof of his innocence; Fourth, these positions based on their own way interpreted historical experience; Fifthly, their existence characterizes the state of crisis of identity processes.

Kazakhstan model of interethnic currents tolerance and public consent implemented at the following levels to ensure interethnic consent: constitutional and political and legal level (in the Constitution invited to ensuring social consensus, political stability and the Kazakhstan patriotism); doctrinal level (in accordance dance with the Doctrine of National Unity Kazakhstan strengthening achieve independence by maintaining national unity, social cohesion and formation culture of interethnic tolerance); institutional level (at the institutional level civil society under the leadership of comrade Kazakhstan People's Assembly).

Thus, according to the results of studying the situation of interethnic relations in the Republic of Kazakhstan, we can say that over the years of independence, Kazakhstan has formed an effective strategy to achieve inter-ethnic tolerance and social harmony based on the principle of unity in diversity. Each ethnic group in its internal development retains its language, multiplies the customs, traditions, at the same time as a whole acts as an organic part of a single nation of Kazakhstan. The grounds for the regulation of these relations are such political and legal documents as the Constitution of the Republic of Kazakhstan, National Unity Doctrine of Kazakhstan, as well as the laws of the Republic of Kazakhstan "On languages in the Republic of Kazakhstan", "On mass media" and others. At present, the legislation of the Republic of Kazakhstan takes into account international experience and such fundamental principles of democracy as: equality of all citizens, the protection of human rights and freedoms, and the election of representative bodies by universal suffrage, the recognition of minority interests. Social cohesion and dynamic economic development of the country - it is part of one interdependent process. On the one hand, tolerance, conflict-create the conditions for economic growth and political stability, the latter also create a real platform for the first. Saving such an important balance ensures the sustainable development of society, strengthens national unity.

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ANALYSIS OF EXPLICIT AND IMPLICIT TAX PRINCIPLES IN THE EAEU TREATY

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1. Introduction

The 1st January 2015 commenced the beginning in the functioning of the Eurasian Economic Union (“the EAEU”). [1] The founding document of the EAEU is the Treaty on the Eurasian Economic Union (“EAEU Treaty” or “Treaty”). It is basically a codification of selected norms and previously existed agreements on regional economic integration, which has been happening in the region for the last 20 years. However, in addition to the codification of the previously existed norms and principles, decisions of supranational institutions and international agreements, the EAEU Treaty