- 8. Children of a member State employee residing with them in the territory of the state of employment are entitled to attend preschool, get education in accordance with the legislation of the State of employment.
- 9. member States employees and their family members must observe the legislation of the state of employment, respect the culture and traditions of the state of employment and be liable for offenses committed under the legislation of the State of employment.
- 10. Revenues of a member State employee received as a result of conduction of the work activity in the territory of the state of employment shall be subject to taxation in accordance with international treaties and legislation of the State of employment subject to the provisions of this Treaty.

PART FOUR TRANSITIONAL AND FINAL PROVISIONS SECTION XXVII TRANSITIONAL PROVISIONS

Article 99

General Transitional Provisions

- 1. International agreements of member States concluded within the framework of formation of the legal framework of the Customs Union and the Single Economic Space, and are effective on the date of entry into force of this Treaty, shall be the part of the law of the EAEU and shall be applied in the part which is not inconsistent with this Treaty.
- 2. The Decisions of the Eurasian Economic Supreme Council at the level of Heads of States, level, Eurasian Economic Supreme Council at the level of Heads of Governments and Eurasian Economic Commission, which are effective on the date of entry into force of this Treaty, shall remain in force and shall be applied in the part which is not inconsistent with this Treaty.
 - 3. From the date of entry into force of this Treaty:

functions and powers of the Eurasian Economic Supreme Council at the level of Heads of States and Eurasian Economic Supreme Council at the level of Heads of Governments, were effective in accordance with the Treaty on the Eurasian Economic Commission of 18 October 2011, shall be carried out by the Supreme Council and the Intergovernmental Council acting in accordance with this Treaty;

Eurasian Economic Commission, established in in accordance with the Treaty on the Eurasian Economic Commission of 18 October 2011, shall act in accordance with this Treaty;

the Members of the Collegium of the Commission appointed before the entry into force of this Treaty, shall continue to fulfill their functions until the expiration of the term for which they have been assigned;

the Directors and Deputy Directors of departments, that have signed their labor agreements up to the entry into force of this Treaty, shall continue to perform their duties until the expiration of the terms stipulated in the labor agreements;

the vacant positions in the structural units of the Commission shall be carried out based on procedure, provided by this Treaty.

4. International agreements listed in the Annex 31 to this Treaty shall also act in the framework of the EAEU.

Article 100

Transitional Provisions for Section VII

- 1. Functioning of common market of drugs within the framework of the EAEU shall be carried out since 1 January 2016 in accordance with an international agreement within the framework of the EAEU, defining the common principles and rules for the circulation of drugs which shall be concluded by member States no later than 1 January 2015.
- 2. Functioning of common market of medical products (healthcare products and medical devices) within the framework of the EAEU shall be carried out since 1 January 2016 in accordance with an international agreement within the framework of the EAEU, defining the common principles and rules for the circulation of medical products

(healthcare products and medical devices), which shall be concluded by member States no later than 1 January 1.

Article 101

Transitional Provisions for Section VIII

- 1. Customs regulation in the EAEU shall be conducted in accordance with the Treaty on the Customs Code of the customs union of 27 November 29 and other international treaties of the member States, stipulating customs legal relations, which were concluded within the framework of formation of the legal base of the Customs Union and Single Economic Space, and included in to the Law of the EAEU in accordance with Article 99 of this Treaty, taking into account the provisions of this Article.
- 2. For the purpose of application of international agreements, provided in Paragraph 1 of this Article, the following definitions are used:

Member States of the Customs Union – member States in the meaning, determined by this Treaty;

"common customs territory of the customs union (customs territory of the customs union)" – customs territory of the EAEU;

"common commodity nomenclature of foreign economic activity of the customs union (commodity nomenclature of foreign economic activity)" – common Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union;

"common external tariff of the customs union" – Common External Tariff of the Eurasian Economic Union;

"Commission of the Customs Union" - Eurasian Economic Commission;

"international treaties of the member States of the customs union" - international treaties within the framework of the EAEU, including international treaties of the member States, included into the Law of the EAEU according to Article 99 of this Treaty;

"customs border of the customs union (customs border)" – customs border of the Eurasian Economic Union;

"product of the customs union" – product of the Eurasian Economic Union.

- 3. Article 51 of the Customs Code of the Customs Union concerning maintenance of the common Commodity Nomenclature shall be applied taking into account Article 45 of this Treaty.
- 4. Article 74 of the Customs Code of the Customs Union concerning tariff exemptions shall be applied taking into account Article 43 of this Treaty.

Article 102

Transitional Provisions for Section IX

1. Regardless the provisions of Article 35 of this Treaty, member States are eligible to grant tariff preferences in trade with third countries unilaterally based on international treaty of the member State with the third country concluded before 1 January 2015, or international treaty concluded by all member States.

Member States shall unify treaties based on which tariff preferences are granted.

- 2. Safeguard, antidumping and countervailing measures applied in respect of goods imported into the customs territory of the EAEU through the review of safeguard, antidumping and countervailing measures in force in accordance with the legislation of member States shall apply until the expiry of the measures established by the relevant decision of the Commission, and may be subject to review in accordance with the provisions of Section IX of this Treaty and Annex № 8 to it.
- 3. For the purpose of implementation of Article 36 of this Treaty, the Protocol on Common System of Tariff Preferences of the Customs Union of 12 December 2008 shall be applied until a Commission Decision, stipulating conditions and procedure for application of common system of tariff preferences of the EAEU in respect of goods originating from developing and (or) least-developed countries, enters into force.
- 4. Prior to the entry into force of the decision of the Commission under paragraph 2 of Article 37 of this Treaty and establishing the rules for determining the country of origin

of goods, the Agreement on common rules for determining the country of origin of goods, as of January 25, 2008 is applied.

5. Prior to the entry into force of the decision of the Commission under paragraph 3 of Article 37 of this Agreement establishing the rules for determining the country of origin of goods, there is applied the Agreement on Rules of Origin of goods from developing and least developed countries as of December 12, 2008.

Article 103

Transitional Provisions for Section XVI

- 1. In order to achieve the objectives set out in paragraph 1 of Article 70 of this Treaty, member States will accomplish harmonization of their legislation in the field of financial markets by 2025 in accordance with an international agreement within the framework of the EAEU and the Protocol on financial services (Annex 17 to this Treaty).
- 2. Member States upon harmonization of legislation in the field of financial markets will decide on the powers and functions of a supranational body to regulate financial markets and create this supranational body in Almaty in 2025.

Article 104

Transitional Provisions for Section XX

- 1. For the purpose of providing for the development of indicative (estimated) balances of gas, oil and petroleum products of the EAEU, contributing to the effective use of the total energy potential and optimization of interstate supply of fuel and energy resources, the competent authorities of member States before 1 January 2016 shall develop and approve methodology for forming of indicative (estimated) balances of gas, oil and petroleum products.
- 2. For the purpose of forming common energy market of the EAEU the Supreme Council before 1 July 2015 shall approve a concept, and before 1 July 2016 a program for

establishment of a common energy market of the EAEU, providing a terms for execution of the program until 1 July 2018.

- 3. After the completion of the execution of program for forming a common energy market of the EAEU the member States shall conclude an international agreement within the EAEU on the formation of a common energy market of the EAEU, containing common rules for access to the services of subjects of natural monopolies in the electricity sector, and will ensure its entry into force no later than 1 July 2019.
- 4. For the purposes of forming a common gas market of the EAEU the Supreme Council before 1 January 2016 shall approve a concept, and before 1 January 1 the program for the formation of common gas market of the EAEU, providing time frames for the execution of program activities until 1 January 2024.
- 5. After the completion of the execution of program for forming a common gas market of the EAEU the member States shall conclude an international agreement within the EAEU on the formation of a common gas market of the EAEU, containing common rules for access to the transmission systems located on the territories of the member States, and will provide its entry into force not later than 1 January 2025.
- 6. For the purposes of forming a common markets of oil and petroleum products the Supreme Council before 1 January 2016shall approve a concept and before 1 January 2018 a program for the formation of common markets of oil and petroleum products of the EAEU, providing a time frame for the execution of the program until 1 January 2024.
- 7. After the completion of the execution of program for forming a common markets for oil and petroleum products of the EAEU member States shall conclude an international agreement on the formation of common markets for oil and petroleum products of the EAEU, containing common rules for access to the systems of transportation of oil and petroleum products, located in the territories of member States, and ensure its entry into force no later than 1 January 2025.
- 8. Protocol on providing for an access to services of subjects of natural monopolies in the electricity sector, including the basics of pricing and tariff policy (Annex 21 to this Treaty) shall be effective before the international agreement provided in paragraph 3 of this Article come into force.

- 9. Protocol on the rules of access to services of subjects of natural monopolies in the sphere of transportation of gas on transportation systems, including the basics of pricing and tariff policy (Annex 22 to this Treaty) shall be effective before the international agreement provided in paragraph 5 of this Article come into force.
- 10. Protocol on the organization, management, operation and development of common markets of oil and petroleum products (Annex 23 of this Treaty) shall be effective before the international agreement provided in paragraph 7 of this Article come into force.

Article 105

Transitional Provisions for Section XXIV

1. The member States shall ensure the entry into force of an international treaty within the EAEU, provided by paragraph 7 of the Protocol on Common Rules for Granting Industrial Subsidies (Annex 28 to this Protocol), from January 1, 2017.

From the date of entry into force of the international agreement the provisions of sub-paragraphs 3 and 4 of paragraph 6 of Article 93 of this Agreement, paragraphs 6, 15, 20, 87 and 97 of the Protocol on Common Rules for the Granting of Industrial Subsidies (Annex 28 to this Protocol) shall enter into force.

'2. Provisions of Article 93 of this Agreement and Protocol on Common Rules for Granting of Industrial Subsidies (Annex 28 to his Protocol) shall not apply to the subsidies granted to the territories of the member States before January 1, 2012.

Article 106

Transition Provisions for Section XXV

1. For the Republic of Belarus regarding paragraph 8 of the Protocol on Measures of State Support to Agriculture (Annex No. 29 to this Treaty) transition period is established

until 1 of January 2016, during which the Republic of Belarus takes a commitment to reduce trade-distorting level of support as follows:

in 2015 - 12 per cent;

in 2016 - 10 per cent.

- 2. Methodology for calculation of state support volumes provided for in paragraph 8 of the Protocol on Measures of State Support to Agriculture (Annex No. 29 to this Treaty), shall be developed and approved by 1 of January 2016.
- 3. Commitments provided for in the third point of paragraph 8 of the Protocol on Measures of State Support to Agriculture (Annex No. 29 to this Treaty) shall come into force for the Republic of Belarus no later than 1 January 2025.

SECTION XXVIII FINAL PROVISIONS

Article 107

Social Guarantees, Privileges and Immunities

On the territories of each member State, the members of the Council of the Commission and Collegium of the Commission, judges of the Court of the EAEU, officers and employees of the Commission and the Court of the EAEU shall have social guarantees, privileges and immunities which are necessary for the execution by them their mandates and official (service) duties. The volume of these social guarantees, privileges and immunities is determined according to Annex 32 to this Treaty.

Article 108

Accession to the EAEU

1. The EAEU shall be open for the accession by any State that shares its aims and principles, on terms agreed by the member States.