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Peculiarities of the Legal Regulation of Customs Transit Procedures in the Eurasian Economic Union Countries

Abstract

The relevance of this study arises from the increasing significance of customs transit in the integration processes within the Eurasian Economic Union (EAEU), particularly in light of the need for digitalisation and the harmonisation of regulatory approaches among member states. The purpose of the study was to identify legal and practical discrepancies in the regulation of transit procedures, as well as to develop recommendations for the unification of approaches, which would enhance the efficiency of the transit system, foster integration, and minimise administrative barriers in foreign economic activity. The methodological foundation of the study was a comparative legal analysis of the regulatory frameworks governing transit procedures in Armenia, Kazakhstan, and Kyrgyzstan, incorporating international standards, decisions of supranational bodies, and elements of the structural-functional approach. The study revealed the absence of a

unified enforcement mechanism, limited mutual recognition of customs procedures, and significant discrepancies in the legal regulation of guarantees for carrier liability. In the case of Armenia, where additional inspections are conducted even when a valid transit carnet is presented, a breach of the principle of continuous customs supervision was identified. A low level of technical compatibility among national information technology (IT) systems was also recorded, complicating the implementation of electronic document flows and leading to the duplication of procedures. Disparities in the application of risk management systems (RMS) were observed, with some countries relying on manual analysis models in contrast to others employing automated platforms utilising machine learning. The findings indicate a pressing need to unify law enforcement practices and to establish an integrated digital infrastructure to ensure an effective transit regime.

KEYWORDS: Digital Customs Platforms, Simplification of Procedures, Legal Discrepancies, Cross-Border Regulation, Administrative Barriers, Electronic Logistics.

1. Introduction

In the modern globalised economy, customs transit constitutes a key element in ensuring the continuity of international trade, as it enables goods to be transported through the territory of intermediate states without the payment of customs duties and facilitates movement between production clusters. For the member states of the EAEU, transit flows are an important component of economic development, integration into global value chains, and logistical cooperation with Europe, China, and South Asia. Given the geographical location of the region and its participation in strategic transport initiatives such as the "One Belt, One Road", the relevance of effective regulation of customs transit within the EAEU has increased significantly. However, the complexity of harmonising national legislation, differing levels of digitalisation of procedures, and limited transparency in interagency interaction present a number of legal and practical challenges.

Despite the formal unification of customs procedures under the EAEU Customs Code[1], fragmentation remains in the application of transit legislation among member states. The practical implementation of transit is complicated by varying interpretations of certain provisions, particularly with regard to carrier liability, control of guarantees, and electronic document flow. At the same time, attempts to harmonise customs regulation with international standards – specifically, the World Trade Organisation's (WTO) Agreement on Trade Facilitation[2], the Transit Recommendations of the World Customs Organisation[3], and the Customs Convention on the International Transport of Goods under Cover of International Road Transport (TIR) Carnets (TIR Convention) (United Nations Economic Commission for Europe (UNECE)[4] – have only been partially implemented.

Existing administrative barriers in individual states, insufficient technical integration of customs authorities' IT systems, and differing approaches to risk assessment continue to impede the establishment of a unified customs infrastructure within the Union[5]. This is evidenced by internal reports of the Eurasian Economic Commission (EEC)[6], which indicate that, despite the introduction of the electronic customs transit system, the level of its integration among member states remains inadequate (Organisation for Economic Co-operation and Development (OECD)[7]. Moreover, not all countries have equally effectively implemented the provisions of the Protocol on Amendments to Annexe No. 1 to the

1 EURASIAN ECONOMIC UNION (EAEU), *Customs Code of the Eurasian Economic Union*, 2017 at <https://eec.eaeunion.org/upload/medialibrary/9dd/Customs-Code-of-the-EAEU.pdf>

2 WORLD TRADE ORGANISATION (WTO), *Agreement on trade facilitation*, 2017 at <https://www.wto.org/english/docs_e/legal_e/tfa_e.htm>

3 WORLD CUSTOMS ORGANISATION (WCO), *Transit guidelines*, 2017 at <https://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/instruments-and-tools/tools/transit/transit-guidelines.pdf>

4 UNITED NATIONS ECONOMIC COMMISSION FOR EUROPE (UNECE), *Customs Convention on the International Transport of Goods under Cover of International Road Transport (TIR) Carnets (TIR Convention)*, 2020 at <https://unece.org/2020-9>

5 M. ALIYEV, M. GULIYEV, U. ABDULLAEV, L. HUSEYNOVA and G. AZIZOVA, *Strategies for improving the competitiveness of agricultural products and China's trade policy in the world market*, in *Scientific Horizons*, 2024, 27(11), pp. 129–140.

6 EURASIAN ECONOMIC COMMISSION, *EAEU statistics for 2023 published*, 2023 at <https://eec.eaeunion.org/en/news/opublikovana-statistika-eaes-po-itogam-2023-goda/>

7 ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT (OECD), *Trade*, 2025 at <https://www.oecd.org/en/topics/trade.html>

Customs Code, which limits the effectiveness of transit as a tool for integration.

In scientific discourse, the issue of customs transit is examined both in the context of institutional regulation and from the perspective of economic efficiency and integration. Studies by Braun et al.[8], as well as Arynov et al.[9], highlight the structural weaknesses of the EAEU as an integration association, particularly with regard to internal regulatory coherence in the areas of trade and transit regulation. These authors emphasise that, despite political declarations, the actual level of legal integration remains limited, thereby reducing the efficiency of customs administration within the Union.

A number of studies[10,11,12] analyse the impact of EAEU membership on the development of the national economies of smaller states such as Armenia and Kyrgyzstan, focusing on barriers to the transit movement of goods, including infrastructural fragmentation and legal instability. Researchers have pointed out that customs barriers within the EAEU itself are comparable to those at its external borders, indicating the weak implementation of a common transit policy. Conversely, studies by Egger et al.[13], and Sahakyan[14], explore the potential for digitalisation of transit control and mutual data exchange to improve logistical interoperability among member states. However, the authors note that initiatives for digital customs support largely remain at the pilot stage or lack a formally established legal basis.

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8 M. BRAUN, A. GROMILOVA and L. MELNIKOVOVÁ, *Understanding economic integration in the Eurasian Economic Union – The relevance of integration theories*, in *Journal of Contemporary European Studies*, 2023, 32(1), pp. 66–79.

9 Z. ARYNOV, S. ORAZGALIYEV and L. ISSOVA, *Non-recognizing the other? Discursive deligitimation of the EAEU by the EU*, in *Journal of Contemporary European Studies*, 2023, 32(2), pp. 524–537.

10 E. DAVTYAN, *Being small in a large club: Unpacking Armenia's actorness in the Eurasian Economic Union*, in *Southeast European and Black Sea Studies*, 2023, 25(2), pp. 211–227.

11 S. BEKBOLOTOVA, N. DJANIBEKOV and T. HERZFELD, *How does regional economic integration impact trade in small economies? Evidence from Armenia and Kyrgyzstan's EAEU accession*, in *Eurasian Geography and Economics*, 2025, pp. 1–29.

12 V. HOVHANNISYAN and V. URUTYAN, *Consumer welfare consequences of Armenia's EAEU accession*, in *Eastern European Economics*, 2023, 61(3), pp. 270–289.

13 P. EGGER, S.X. RAO and S. PAPINI, *A new algorithm for matching Chinese NBS firm-level with customs data*, in *China Economic Journal*, 2021, 14(3), pp. 311–335.

14 M.D. SAHAKYAN, *China's digital silk road and the Eurasian economic union's member states: Cooperation, challenges, and opportunities*, in *Asian Affairs*, 2024, 55(4), pp. 603–622.

In addition, analytical works addressing transit issues are emerging within the scientific field of Kyrgyzstan. For instance, Zhusupbaev and Toktobaev[15] examine the implementation of international norms on customs transit within the legal system of the Kyrgyz Republic, identifying fragmentation in harmonisation efforts and weak institutional capacity in the area of control. This suggests that, despite membership in the EAEU, the country's transit policy remains at an early stage of institutional development.

Summarising the literature review, it can be stated that the vast majority of scientific works either focus on the general dynamics of integration within the EAEU or consider customs transit as a tool of foreign economic relations[16,17]. However, the practical aspects of the harmonisation of customs transit, the unification of procedures, and electronic administration within a single legal framework remain only fragmentarily addressed. This gap in research forms the basis for posing a new research question.

In view of the identified conceptual and practical limitations in the functioning of customs transit within the EAEU, there is a clear need for a systematic legal analysis of the extent to which transit procedures comply with international standards and their capacity to support regional economic integration. This study analysed the current legal regulation of customs transit within the EAEU, taking into account relevant international standards. The hypothesis of the study was that the legal regulation of transit in the EAEU is characterised by internal fragmentation and incomplete implementation of international obligations, which undermines its integration potential.

2. Materials and methods

The study was aimed at a comprehensive analysis of the transit procedure within the legal framework of the member states of the EAEU. Given the interdisciplinary nature of the problem, the research was conducted within the fra-

15 K.K. ZHUSUPBAEV and B.T. TOKTOBAEV, *Implementation of the international law norms on customs transit in the legal system of the Kyrgyz Republic*, in *World Customs Journal*, 2025, 19(1), pp. 21–37.

16 B. SANGHERA and E. SATYBALDIEVA, *Rentier capitalism and global economic imaginaries in Central Asia*, in *Globalizations*, 2023, pp. 1–21.

17 E.C. GURCAN, *The construction of "post-hegemonic multipolarity" in Eurasia: A comparative perspective*, in *Japanese Political Economy*, 2020, 46(2–3), pp. 127–151.

mework of legal science, incorporating elements of applied analysis in the fields of customs administration, IT, and logistics management. The methodological basis of the study was a comparative approach, which enabled the examination of similarities and differences among the legal systems of the EAEU member states with respect to transit regulation. The analysis was carried out with reference to international legal instruments, including the Agreement on Trade Facilitation of the WTO, the TIR Convention, recommendations of the WCO, and acts of the EU.

The study utilised the regulatory framework of the EAEU, in particular the Customs Code of the EAEU, decisions of the EEC, and the national laws and by-laws of the participating countries in the field of customs regulation. Considerable attention was devoted to supranational acts that establish the general rules of the transit procedure, as well as to provisions governing electronic document flow, RMS, and legal control mechanisms. The assessment of the compliance of customs transit regulation with international standards was carried out during the second stage of the study. For this purpose, the comparative legal method was applied in conjunction with elements of legal hermeneutics. The provisions of the Customs Code of the EAEU were interpreted and meaningfully compared with national legislative acts and their practical application in Armenia, Kazakhstan, and Kyrgyzstan, which were selected as representative EAEU member states for the analysis.

The comparative analysis was based on criteria including compliance of national legislation with international standards, legal mechanisms for ensuring the fulfilment of customs obligations, the level of digitalisation of transit procedures, and the effectiveness of law enforcement practices. The conclusions were substantiated with reference to the provisions of the WTO Agreement on Trade Facilitation, the TIR Convention, the Transit Guidelines of the WCO, Regulation (EU) No. 952/2013 of the European Parliament[18] and of the Council laying down the Union Customs Code, and the annual reports of the European Commission on the functioning of the customs union.

18 REGULATION (EU) No. 952/2013, *Laying down the Union Customs Code (recast)*, 2013 at <https://eur-lex.europa.eu/eli/reg/2013/952/oj/eng>

Particular value was attributed to the official publications of the EEC, which provided current quantitative indicators of digitalisation and an assessment of the effectiveness of the transit system within the Union. The analysis of these data employed elements of the structural-functional method to identify relationships between regulatory frameworks and the practical outcomes of transit operations. Analytical documents from the World Bank[19] and the OECD, developed within a systemic approach to offer macroeconomic context for the functioning of transit in the region, were also taken into consideration.

To determine the level of digital maturity of transit procedures in the countries of the EAEU, an indicative digitalisation scale was developed. This scale comprised five key parameters: the existence of an electronic document management system; integration with the electronic consignment note (e-CMR) platform; the level of automation in risk control; the degree of interdepartmental integration of information systems; and the number of transactions processed in a paperless format.

3. Results

3.1. Analysis of the current legal framework for transit in the EAEU and its compliance with international standards

The customs transit procedure represents a key element of the internal market of the EAEU, enabling the movement of foreign goods without the payment of duties and taxes, provided that transit requirements are met. Legal regulation is based on the EAEU Customs Code, which establishes uniform rules for the movement of goods between the customs authorities of member states without altering their customs status. Section 22 of the Code regulates the main stages of transit – from the submission of an electronic declaration and route determination to the completion of the procedure. Considerable attention is devoted to the implementation of digital solutions, particularly electronic document management, electronic seals, and monitoring systems, all of which

19 WORLD BANK, *Connecting to compete 2023: Trade logistics in an uncertain global economy – The logistics performance index and its indicators*, 2023 at <https://documents.worldbank.org/pt/publication/documents-reports/documentdetail/099042123145531599/p17146804a6a570ac0a4f80895e320dda1e>

are intended to enhance the transparency and efficiency of procedures. The institution of a customs guarantor plays a crucial role in covering the risks of non-fulfilment of obligations[20,21]. Additionally, a simplification mechanism for authorised operators is provided, allowing for reduced clearance times and simplified routing.

As part of the EAEU's strategy for integration within the internal market, particular emphasis is placed on navigational transit control. As noted in the public report of the EEC, a satellite-based cargo tracking system is being gradually introduced in several member states; however, the degree of integration between countries remains limited, and the technical compatibility of the relevant IT systems requires further enhancement.

The EEC plays a central role in regulating customs transit within the EAEU, issuing decisions that have direct effect within the legal systems of member states. It develops regulations elaborating the provisions of the Customs Code, particularly in the field of electronic transit – for example, the Unified Customs Information Exchange System (Decision No. 63, 2019). The 2021 Protocol to Annex No. 1 of the EAEU Customs Code introduced the electronic transit declaration and the institution of a transit operator; however, its implementation remains incomplete. The EEC also issues methodological recommendations for customs authorities concerning valuation, seal application, and cargo escort. Although these documents are not legally binding, they contribute to the harmonisation of procedures and technical standards across the Union.

Harmonisation with international obligations also plays a significant role, and is carried out by the EEC through the adaptation of Eurasian approaches to the standards of the WCO and the WTO. For example, in implementing the requirements for electronic registration as stipulated by the WTO Agreement on Trade Facilitation, the EEC acts as a coordinator for the interstate exchange of experience in the application of the Agreement's provisions and the Transit

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20 A. KAZAKOV, N. MUSAEVA, I. GONCHAROVA, A. MAMBETKULOVA, A. OROZONOVA and N. AKYLBEKOVA, *Sustainable logistics management of public procurement of medical equipment*, in *BIO Web of Conferences*, 2024, 120, 01066.

21 N. DOLZHENKO, I. ASSILBEKOVA, Z. KONAKBAY, O. GARMASH and G. MURATBEKOVA, *Organization of transport services and transport process safety*, in *Periodica Polytechnica Transportation Engineering*, 2025, 53(3), pp. 277–291.

Guidelines.

In addition to regulatory instruments, the EEC also employs institutional control mechanisms. This includes, in particular, a system of annual monitoring of the implementation of transit policy, the results of which are published in official reports. These reports present both quantitative indicators (such as the number of electronic declarations, average processing time, and number of violations detected) and qualitative analyses of problematic areas – for instance, the low level of IT system integration or the lack of synchronisation in national standards for document processing.

Despite the formal unification of the transit procedure as provided by the EAEU Customs Code, the implementation of these provisions at the national level reveals significant disparities. In particular, digital integration, organisational and legal mechanisms, and the infrastructural capacity of customs administrations differ not only in terms of development levels, but also according to the political and economic context of each country[22,23].

Kazakhstan demonstrates one of the highest levels of digitalisation in customs procedures. The introduction of electronic transit monitoring using Global Positioning System (GPS) navigation, combined with a risk-based control approach, allows for the optimisation of cargo movement across the country's territory[24,25]. As noted in an analytical study on the digitalisation of trade procedures in emerging economies, such practices significantly reduce transaction costs and enhance procedural transparency[26]. Armenia, due to its geographical isolation and political challenges, has limited capacity to implement

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22 D. SINOIMERI, J. TETA, V. PRIFTI and A. LAZAJ, *Information technology in supply chain management. Case study*, in *Lecture Notes on Multidisciplinary Industrial Engineering*, 2024, Part F2090, pp. 35–44.

23 J. HASANOVA and K. NAJAFOVA, *Research and analysis of opportunities for regional economic integration among the countries of the Organization of Turkic States*, in *Economics of Development*, 2025, 24(2), pp. 54–67.

24 V. DANCHUK, A. COMI, C. WEISS and V. SVATKO, *The optimization of cargo delivery processes with dynamic route updates in smart logistics*, in *Eastern-European Journal of Enterprise Technologies*, 2023, 2(3-122), pp. 64–73.

25 I. TARAN, R. OLZHABAYEVA, M. OLISKEVYCH and V. DANCHUK, *Structural optimization of multimodal routes for cargo delivery*, in *Archives of Transport*, 2023, 67(3), pp. 49–70.

26 M.A. AL-SHBOUL, *Facilitating trade and improving supply chain security through transit trade mobility: An empirical investigation from developing country*, in *Cogent Social Sciences*, 2023, 9(2), p. 2263942.

an effective transit model. Restricted integration with the digital platforms of other EAEU countries, along with institutional weaknesses at the implementation level, present significant obstacles to effective transit. Kyrgyzstan has demonstrated moderate progress in digital transformation; however, system integration with the customs infrastructures of other Union countries remains incomplete. Consequently, there are instances of duplicated controls, repeated submission of documents, and additional delays at borders, all of which negatively affect transit efficiency.

These structural and procedural discrepancies among EAEU member states create an uneven regulatory environment, despite the formal unification of the customs space. To clearly illustrate the principal characteristics of transit regulation within the Union, a comparative analysis of national systems is warranted. Table 1 summarises key elements, including the level of digitalisation of transit procedures, the nature of guarantee instruments, the degree of mutual recognition of documents, and the customs control model in each of the EAEU countries.

Table 1. Comparative overview of transit norms in the EAEU countries (as of 2024)

Country	Transit digitalisation	Guarantee features	Documentation mutual recognition	Customs control specifics
Kazakhstan	High level	Insurance companies + bank guarantees	Partially integrated	Emphasis on IT transit monitoring
Armenia	Medium, low coverage	Limited set of guarantees	Poorly implemented	Bureaucratic burden
Kyrgyzstan	Progressive but unstable	Bank guarantees + manual accounting	Often not recognised	Double control due to technical barriers

[Source: compiled by the authors based on EEC, Hovhannisyan and Urutyan, Zhunussova and Dulambayeva[27]]

One of the key principles of an effective transit regime is its compliance with international obligations, primarily those outlined in the WTO Trade Facilitation Agreement. This agreement establishes the obligation of states to ensure the

27 A. ZHUNUSSOVA and R. DULAMBAYEVA, *Trade in services in Kazakhstan: How did the entry into the EAEU affect it?*, in *Journal of East-West Business*, 2022, 28(2), pp. 185–199.

transparency of procedures, predictability of controls, minimisation of delays, simplification of document flow, and non-discriminatory access to transit routes.

The Customs Code of the EAEU enshrines the principle of freedom of transit as the foundation of the legal regime governing the movement of goods, in line with the spirit of Article 11 of the WTO Agreement. The EAEU Customs Code stipulates that transit must not be subject to unjustified delays, prohibitions, or discriminatory restrictions, and that all procedural aspects should be unified at the Union level.

However, in practice, the level of compliance with the WTO Agreement varies across the EAEU member states. For example, the WTO report noted that some Union members exhibit "significant gaps" in ensuring procedural transparency – particularly in relation to documentation requirements and the procedures for applying guarantees. Similar concerns apply to the automation of RMS and the exchange of advance information between customs authorities.

A comparison of the articles of the EAEU Customs Code with the provisions of the WTO Agreement reveals both areas of alignment and systemic discrepancies. In particular, while Article 214 of the EAEU Customs Code refers to the possibility of prior declaration, the procedure itself and the associated information requirements remain too general and are not sufficiently detailed in the relevant by-laws. In contrast, the WTO Agreement mandates specific measures from customs authorities, including clearly defined deadlines for processing transit cargo and safeguards against unauthorised inspections. The analysed sources indicate that, although the fundamental principles of the EAEU Customs Code formally correspond to WTO norms, the mechanisms for their implementation exhibit several functional and procedural shortcomings. This is particularly evident in relation to instruments for providing guarantees, access to mechanisms for appealing customs decisions, and the transparency of procedures – all of which are identified by the WTO[28] as critical for facilitating transit.

Assessing the level of compliance of the EAEU Customs Code with the WTO Trade Facilitation Agreement represents a key stage in determining the extent to which the legal norms of the regional integration association are harmoni-

28 WORLD TRADE ORGANISATION (WTO), *World trade report 2023*, 2023 at <https://www.wto.org/english/res_e/booksp_e/wtr23_e/wtr23_e.pdf>

sed with global standards. As shown by scientific analysis although the EAEU Customs Code formally incorporates many provisions of the Agreement, implementation remains partial in several areas. This is particularly true for standards concerning guarantees, procedural transparency, and mechanisms for electronic information exchange. Based on the available data, a visual comparison was conducted across key categories, illustrating variability in the level of compliance, as presented in the diagram below (Figure 1).

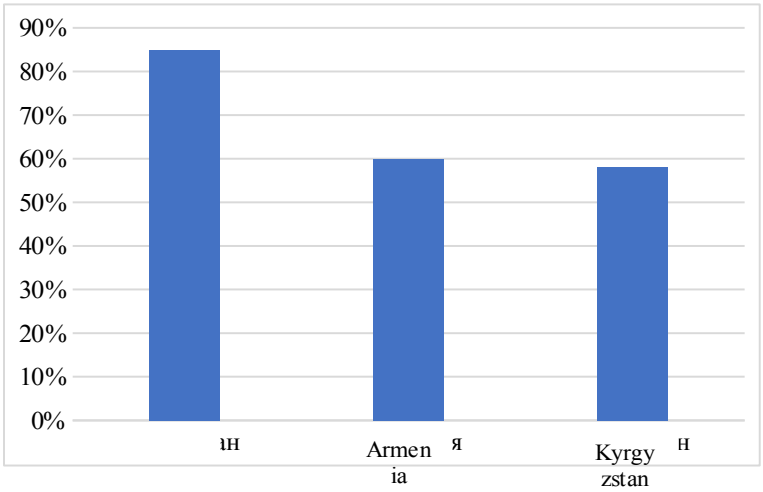

Fig. 1. Compliance of the EAEU Customs Code with the provisions of the WTO Agreement

[Source: compiled by the authors based on EAEU, WTO]

An important indicator of the EAEU's commitment to modernising its customs system is the degree of compliance with, and implementation of, the WCO's Transit Guidelines. This document outlines international best practices for organising the transit process, with particular emphasis on procedural transparency, effective use of electronic tools, application of the Single Window mechanism, and integration of guarantee schemes. Despite the EEC's declared commitment to harmonising customs procedures, actual compliance with the WCO recommendations remains partial. Notably, significant disparities persist in the areas of multimodal transit and IT system integration among member states[29].

Although the EAEU Customs Code provides for the use of electronic guarantees, in practice, certain countries continue to rely on paper-based proce-

29 UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT (UNCTAD), *Trade and development report 2022*, 2022 at <https://unctad.org/tdr2022>

dures, contravening the principles of digitalisation. The absence of a mechanism for mutual recognition of customs controls precludes the implementation of the "single point of entry-exit" principle[30]. While the Customs Space Development Strategy until 2025 includes provisions for the adaptation of WCO standards, its implementation is still at an early stage.

In this context, the TIR Convention, which establishes uniform customs rules for transit, serves as an example of effective international harmonisation. All EAEU member states are full parties to the TIR Convention, and its provisions have been integrated into both national and supranational transit regulation. The EAEU Customs Code explicitly recognises the use of the TIR system as one of the legitimate mechanisms for customs transit. Nevertheless, an analysis of TIR implementation across EAEU countries reveals uneven application of the Convention's standards and mechanisms.

In practical terms, persistent issues remain regarding the mutual recognition of customs control results, the harmonisation of access procedures to the TIR system, and the digital interoperability of IT systems for the electronic processing of TIR transport. These barriers are particularly evident in cross-border transport between countries with differing levels of development in digital customs services or varying administrative requirements. In addition, in some instances, the principle of "customs tranquillity" – which stipulates that cargo transported under the TIR regime should move without additional national inspections – is violated[31]. As demonstrated by the study conducted by Hovhannisyan and Urutyan, in the case of Armenia, customs authorities may conduct supplementary checks even when a valid TIR carnet is present, which contradicts the core principles of the Convention.

The WCO, in its recommendations, has emphasised the importance of integrating the electronic eTIR system, which enables the automation of transit control and ensures transparency for all stakeholders. However, the implementation of eTIR within the EAEU remains part of long-term strategic plans and cur-

30 G. GLOUFTSIOS, *"Assess in advance, control where required". Risk, privatisation and data in EU customs security*, in *European Security*, 2024, 34(2), pp. 210–230.

31 R. DIMITROV, I. TRUNINA, V. DRUZHYNINA, T. ISMAILOV and M. BILYK, *Innovative support for sustainable development of the agricultural sector*, in *BIO Web of Conferences*, 2024, 114, 01009.

rently lacks a unified technical infrastructure.

3.2. Identification of legal coalitions and contradictions and analysis of digital solutions in transit

One of the principal problems of customs transit within the EAEU is the ambiguous application of rules concerning guarantees for customs obligations and carrier liability. Although the EAEU Customs Code provides for mandatory transit guarantees through financial or institutional mechanisms, the scope and nature of this liability remain insufficiently defined, creating legal uncertainty. In practice, guarantees are not consistently recognised across EAEU countries – in particular, Armenia and Kyrgyzstan impose separate requirements for the registration of financial obligations, which do not align with Union-wide standards. This leads to complications in transit routing and increases operational costs for businesses. Furthermore, in instances of cargo damage or loss, carrier liability is interpreted inconsistently – especially in cases involving force majeure or third-party intervention. The absence of a unified compensation mechanism complicates dispute resolution processes.

In comparison to the provisions of the WTO Agreement on Trade Facilitation, which mandates transparent regulation of guarantee mechanisms, and the modern instruments of the WCO, the approaches adopted within the EAEU appear less systematically structured. Specifically, the WCO Transit Guidelines clearly stipulate the need for differentiation between types of guarantees, their scope, and the specific circumstances under which they are activated.

One of the principal obstacles to the effective functioning of customs transit within the EAEU is the presence of legal conflicts between the norms of the EAEU Customs Code, as a supranational source of law, and the national legal acts of member states. Despite the formal primacy of Union law, as established in Article 6 of the EAEU Treaty and the Customs Code, in practice, national customs control authorities often rely on their own regulatory frameworks, even where these conflict with Union-level provisions. These legal contradictions are particularly pronounced in administrative aspects of the transit procedure – for example, divergent approaches to the determination of escort conditions, the forms of documents certifying guarantees, or the mechanisms for electronic data

exchange. Certain countries, such as Armenia and Kazakhstan, apply additional domestic regulations that are not fully consistent with the unified transit rules established by the EEC. This undermines the principle of a level playing field and erodes business confidence in the integrity and predictability of the transit system.

National courts of the EAEU member states interpret the provisions of the Customs Code inconsistently, resulting in legal conflicts and undermining the uniform application of the law. In some instances, decisions of the EEC are not recognised, creating institutional conflicts and complicating the resolution of transit-related disputes.

Transit control within the Union remains fragmented, with member states employing different inspection methods, leading to an asymmetrical burden on businesses[32]. The absence of mechanisms for mutual recognition of control results forces countries to duplicate procedures, thereby undermining the foundational principle of a single customs space. In contrast to the EU, the EAEU lacks both the institutional capacity to delegate customs control powers and a centralised risk management model, which increases administrative costs and reduces the overall efficiency of transit procedures[33,34].

It should also be noted that the underdeveloped regulatory framework for joint risk management in transit further diminishes control efficiency. The absence of standardised risk assessment algorithms, the limited exchange of analytical data between states, and the uneven technical capacity of customs authorities create conditions conducive to procedural violations and abuse.

In the current context of the digitalisation of foreign economic activity, one of the key factors influencing the efficiency of customs transit is the level of development of electronic document flow[35]. Within the EAEU, the electronic interaction between customs and transport authorities is regarded as a strategic

32 B. MATKARIMOV, A. BARLYBAYEV and D. KARIMOV, *Enhancing analytical precision in company earnings reports through neurofuzzy system development: A comprehensive investigation*, in *Journal of Electrical and Computer Engineering*, 2024, 2024, 8515203.

33 EUROPEAN COMMISSION, *Annual activity report 2022 – Taxation and Customs Union*, 2023 at <https://commission.europa.eu/publications/annual-activity-report-2022-taxation-and-customs-union_en>

34 L. GALCHYNSKY, A. SVYDENKO and I. VEREMENKO, *The agent-based model of regulation of retail prices on the market of petroleum products*, in *Polish Journal of Management Studies*, 2011, 3, pp. 136–147.

priority, with the potential to significantly reduce the administrative burden on businesses, enhance procedural transparency, and promote harmonisation with international standards.

The introduction of electronic transit declarations (ETDs) is stipulated in Articles 95-101 of the EAEU Customs Code. Since 2020, an electronic transit system based on blockchain technology has been launched within the framework of an experimental regime. Despite these initiatives, the state of digitalisation varies considerably among member states. For instance, Kazakhstan has developed a relatively stable integration system with the EEC's information platform, whereas Armenia's system remains incompatible with the integrated customs control infrastructure.

Particular attention should be given to the use of the e-CMR, which enables the complete elimination of paper documents in transit operations. To date, only Kazakhstan has officially recognised and begun implementing the e-CMR form within the framework of pilot projects.[36] However, the lack of legal adaptation in the EAEU Customs Code, coupled with the absence of mutual recognition of e-CMR across all Union members, significantly hinders its full-scale implementation.

The integration of e-CMR with other elements of transit documentation remains problematic. Reports by the EEC indicate that the current IT systems of member states do not consistently enable end-to-end tracking of documents in real time. As a result, there is often a need to duplicate documents in paper form, which undermines the benefits of digitalisation.

In comparison with EU practices – where e-CMR is already in active use within the framework of the unified digital infrastructure Electronic Freight Transport Information (eFTI) – it is evident that the EAEU remains at an early stage in implementing such integration[37]. This highlights the necessity of further

35 J. TETA and E. XHAFA, *The qualitative impact of foreign direct investment in the Albanian clothing industry*, in *Apuntes del Cenes*, 2024, 43(78), pp. 51–68.

36 S. KERIMKHULLE, S. KUTTYKOZHAYEVA, G. TURTKARAYEVA, T. SEITOVA, N. OSPANOVA and D. TOLEUBAY, *Using the fuzzy logic models for analysis of time phases of crude oil prices: Brent-Europe*, in *Lecture Notes in Networks and Systems*, 2025, 1489 LNNS, pp. 9–17.

37 S. BABAYEVA, N. ADILOVA, E. GOJAEVA and A. PASHAYEVA, *Green innovation as a factor of economic growth*, in *Lecture Notes in Networks and Systems*, 2024, 1251 LNNS, pp. 523–

developing regulatory frameworks to support digital transit procedures across the Union. Effective interoperability between the information systems of customs administrations is essential for the realisation of seamless customs transit within the EAEU. Although the EAEU Customs Code sets out the objective of creating a unified information platform, the actual level of technical integration between member states remains fragmented and uneven.

According to EEC reports from 2023, the most significant progress has been observed in Kazakhstan, where automated data transmission relating to customs declarations, risk management, and guarantees functions in a format approaching an integrated model. In contrast, Armenia and Kyrgyzstan exhibit limited compatibility between their national IT platforms and the EAEU's unified transit portal. This results in periodic failures in the registration of transit messages and leads to duplication of procedures.

Member states employ different technical protocols for interaction, lack common risk assessment algorithms, and utilise disparate national database structures, all of which hinder the ability to ensure end-to-end verification of transit routes. According to the World Bank, the absence of a centralised customs RMS with unified real-time information exchange remains a major obstacle.

An additional challenge lies in the uneven development of digital infrastructures across the Union. For instance, Kazakhstan has adopted a modular platform with Application Programming Interface (API) access for private-sector participants, whereas other countries continue to operate closed systems with limited integration with logistics operators, thereby complicating the implementation of the "single window" concept.

In 2023, a joint initiative – the EAEU Digital Transit Gateway – was launched. However, as Sahakyan notes, its full-scale deployment is hindered by both technical and political factors, including the absence of a regulatory framework for the cross-border exchange of customs information.

To comprehensively assess the level of digital transformation of transit procedures within the EAEU, a comparative analysis of the implementation status of key digitalisation components in different member states is warranted. Among the main indicators of digital progress in the transit sector are: the degree of inte-

531.

gration of electronic document flow, the availability and functionality of national risk management information systems, the use of electronic guarantees, and the degree of adaptation to international digital standards (e.g. e-CMR). The Figure 2 presents a visual representation of a conditional index of digitalisation in transit procedures across EAEU countries, based on open analytical reports, regulatory sources, and expert assessments.

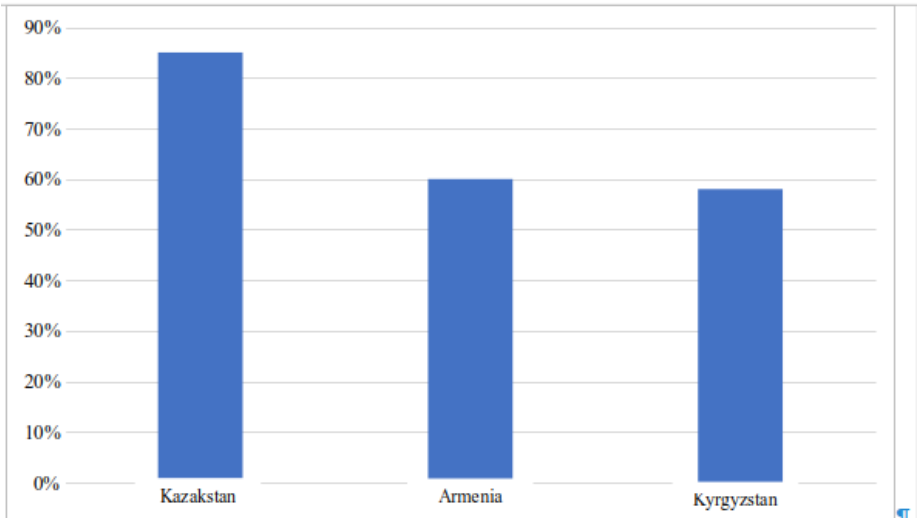

Fig. 2. Digitalisation index of transit procedures in the EAEU countries

[Source: compiled by the authors based on EEC, UNCTAD, WCO]

The RMS has become a key tool in the customs transit sector of the EAEU member states, enabling effective control over the movement of goods while reducing the administrative burden on bona fide participants in foreign economic activity. The primary function of the RMS is to identify potential offences or violations of customs legislation prior to the actual completion of customs procedures. Within the EAEU, the system is formally regulated by the Customs Code, although its implementation varies significantly among member states.

Within the framework of the integration area, efforts have been made to harmonise approaches to risk analysis and ranking, including the automated exchange of risk profiles between national customs administrations. However, as noted in the report by the EEC, only a limited number of countries have successfully implemented systems that conform to modern digital standards. For exam-

ple, Kazakhstan has introduced a multi-level risk analysis model incorporating elements of machine learning, whereas in Armenia the RMS remains largely manual.

The main challenges include:

- asymmetry in the technical equipment of customs authorities;
- lack of full transparency in risk assessment algorithms;
- insufficient efficiency in the exchange of customs information among EAEU member states;
- limited application of advanced technologies such as blockchain and artificial intelligence in risk modelling.

In parallel, international organisations such as the WCO and UNCTAD advocate the transition to intelligent, risk-oriented platforms based on behavioural models and large volumes of structured and unstructured data. According to these recommendations, customs administrations should not only detect potential violations, but also undertake preventive forecasting through the analysis of supply chains and historical enterprise data.

3.3. Ways to harmonise and improve efficiency

One of the key prerequisites for the effective functioning of the transit system within the EAEU is the elimination of regulatory fragmentation among member states. Although the EAEU Customs Code formally unifies regulatory approaches to transit, the practical application of its provisions remains inconsistent across jurisdictions. This is reflected in the varied interpretation of rules, differing approaches to guarantee control, and disparities in the level of technical integration of electronic document management systems.

Regulatory unification must encompass both legal and technical dimensions of customs clearance. In particular, the harmonisation of guarantee procedures remains a subject of active discussion within the scientific and expert community. Studies focusing on the participation of smaller economies, such as Armenia and Kyrgyzstan, in the EAEU have shown that uncertainty in guarantee policies can negatively impact logistical stability and deter investment flows. The adoption of a unified approach to guarantee instruments could reduce transaction costs and enhance mutual trust between customs authorities.

Another critical area for reform is the standardisation of electronic document formats. At present, EAEU countries implement digital solutions in a fragmented manner, often lacking common technical standards. The introduction of a standardised transit declaration format and the mandatory adoption of the e-CMR could represent a significant step toward achieving full interoperability among information systems[38]. This would not only simplify customs clearance procedures but also greatly enhance the transparency and efficiency of data exchange.

In addition, the unification of the regulatory framework should encompass the standardisation of risk-based control procedures. At present, EAEU member states apply varying methodologies for risk analysis, which complicates the identification of systemic violations and the coordination of enforcement actions. Empirical studies have demonstrated that the implementation of a unified RMS with transparent criteria for the selection of inspection targets enhances the effectiveness of customs supervision and reduces the risk of corruption.

Equally important is the issue of legal interpretation. Divergent interpretations of identical provisions of the Customs Code hinder the assurance of legal certainty for transit participants. The establishment of a joint explanatory body under the auspices of the EEC could provide a unified approach to the application of customs law and help prevent legal conflicts in the future[39].

Finally, it is essential to ensure the synchronised implementation of international norms. In particular, the adaptation of the provisions of the WTO Agreement on Trade Facilitation, the TIR Convention, and the recommendations of the WCO should be carried out in a coordinated and consistent manner across all EAEU member states. Such alignment would help to reduce the gap between international obligations and domestic legal frameworks, while also improving the mutual compatibility of transit procedures with global practice.

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38 V. BRYCH, R. SKRYNKOVSKYY, L. SHKVARCHUK, G. LIAKHOVYCH, R. SLAV'YUK and O. BORYSIAK, *Portfolio optimization of equity funds*, in *Proceedings – International Conference on Advanced Computer Information Technologies (ACIT)*, 2022, pp. 207–210.

39 M. BRAUN, *The European Union and the Eurasian Economic Union – Three rationalities of interaction and the problem of non-democratic regionalism*, in *Journal of European Integration*, 2024, 47(4), pp. 581–600.

The development of an electronic platform for transit support is a strategic priority for enhancing customs regulation within the EAEU. At the current stage, the Union is characterised by fragmented integration of digital solutions, with each member state implementing its own national initiatives, often with varying degrees of compatibility. This fragmentation creates barriers to data exchange, slows down transit processes, and complicates operational risk management. An effective electronic platform should serve as a unified environment for communication between national customs administrations, transit operators, guarantee institutions, and relevant supervisory authorities. It should facilitate the processing of transit declarations, verification of electronic guarantees, real-time monitoring of vehicle movements, and automated information exchange between the IT systems of member states.

A notable example of successful implementation of such a model is the European Common Transit System (New Computerised Transit System – NCTS), which operates within the EU and the European Free Trade Association (EFTA). It enables high-speed exchange of transit messages, full traceability of cargo flows, and a significant reduction in the need for physical inspections. The unification of the digital transit architecture in the EAEU, based on such a model, would substantially increase the efficiency of the transit space, improve procedural transparency, and strengthen mutual trust among member states.

Scientific literature also highlights the importance of incorporating blockchain technologies into the digital platform's architecture, as a means of ensuring the immutability of transit data and enhancing cybersecurity. In the long term, such a platform could lay the foundation for the creation of a "single digital window" for foreign economic activity, encompassing not only transit procedures but also related processes such as certification, veterinary and phytosanitary controls, and export support. The successful introduction of such a platform would require the adoption of a unified regulatory instrument at the EAEU level to govern its functional modules, interaction protocols, and administrative mechanisms. Without legal clarity and technical harmonisation, the platform's operation would be unfeasible, and its effectiveness would ultimately depend on the political will of all member states to cooperate and coordinate their efforts.

The development of a unified standard of law enforcement in the field of customs transit within the EAEU constitutes a key step towards the effective integration of the legal systems of its member states. At present, legal practice in the area of transit reveals substantial divergences between national approaches, particularly in the determination of carrier liability, the application of guarantee procedures, the implementation of control mechanisms, and the imposition of sanctions for violations of customs legislation. This fragmentation results in unequal business conditions, undermines mutual trust between customs administrations, and creates legal uncertainty for foreign economic operators.

A unified standard of law enforcement should be grounded in clearly defined principles: transparency, equality before the law, a preventive approach to control, the presumption of good faith on the part of foreign economic operators, and proportionality of liability. These principles ought to be codified in a supranational legal instrument – such as a code or general regulation – that would ensure uniform interpretation and application of transit-related legal norms across all jurisdictions.

The EU's experience demonstrates that legal convergence is attainable through sustained dialogue between customs administrations, the establishment of common training programmes for officials, the creation of shared databases of case law, and the formalisation of procedures for mutual recognition of control results[40,41]. This model may be adapted to the context of the EAEU by institutionally strengthening the role of the EEC as both a coordinator of law enforcement policy and an arbitrator in cases of legal conflict.

In addition, the development of a unified standard should be accompanied by the implementation of digital tools to ensure legal coherence: unified registers of violations, integrated electronic platforms for dispute resolution, and online monitoring of customs decisions in real time. These measures would not only enhance legal predictability but also increase the overall level of accountability of authorities to businesses. In the long term, the establishment of a unified law en-

40 A. LEONTYEV and K. KETNERS, *The improvement of decision-making in the Latvian tax system: Cases of irreducible incompatibility taking into account reliability, equity and efficiency criteria*, in *Intellectual Economics*, 2023, 17(2), pp. 322–343.

41 P.M. PANTEGHINI, *The capital structure of multinational companies under tax competition*, in *International Tax and Public Finance*, 2009, 16(1), pp. 59–81.

forcement framework for transit within the EAEU will represent a crucial step in the creation of a single economic space, in which transit is not merely a mechanism for the movement of goods, but also a key indicator of the Union's legal integration and institutional maturity. The findings of this study fully confirm the initial hypothesis that the legal regulation of transit within the EAEU is characterised by internal fragmentation and the incomplete implementation of international obligations, which collectively diminish its integration potential.

4. Discussion

The legal regulation of customs transit within the EAEU represents a central component of the Union's integration policy, contributing to the formation of a single economic space and facilitating the unhindered movement of goods. The results of the present study confirm that, despite the existence of a common legal framework, the degree of implementation of transit norms varies significantly among member states. These disparities are attributed to differences in technical capacity and the institutional characteristics of national customs administrations. The findings indicate that Kazakhstan stands out within the EAEU as having the highest level of digitalisation in transit procedures. This aligns with the conclusions of AL-Shboul, who demonstrated that the introduction of electronic monitoring systems and GPS-based controls leads to cost reductions and enhanced procedural transparency. In contrast, the situation in Armenia – characterised by limited digital integration and ongoing political challenges – corroborates the research of Hovhannisyan and Urutyan, who highlighted institutional barriers to the effective implementation of transit systems in countries facing geopolitical constraints.

Kyrgyzstan occupies an intermediate position, as confirmed by the empirical observations of Bekbolotova et al. and Kim[42], who noted that the integration of digital solutions into customs administration in the country has been inconsistent, with duplication of controls reducing the overall efficiency of transit procedures.

42 K. KIM, P. MARIANO and J. ABESAMIS, *Trade impact of reducing time and costs at borders in the Central Asia regional economic cooperation region*, in *Emerging Markets Finance and Trade*, 2021, 58(9), pp. 2602–2619.

Particular attention in the discussion should be paid to the application of the TIR Convention. Although all EAEU member states are parties to the Convention, its actual implementation has not aligned with the principles enshrined in the agreement[43]. As demonstrated by the studies of Zhunussova and Dulambayeva, Sahakyan, and Hovhannisyan and Urutyan, several countries exhibit uneven recognition of guarantees, impose additional border checks despite the presence of valid TIR carnets, and display varying levels of digital development in transport clearance. This reflects a structural weakness in the harmonised customs space. An important practical aspect concerns carrier liability. While EAEU customs legislation provides for financial or institutional guarantees to ensure compliance with customs obligations, recognition of these guarantees across member states remains inconsistent. As observed by Sahakyan and Bekbolotova et al., such inconsistencies – particularly in the context of non-state institutions – create legal uncertainty for businesses. This finding correlates with global trends described by Vasudevan and Manalaya[44], who argue that the effective integration of regional customs procedures is a critical factor in attracting countries to global value chains. In assessing the prospects for further harmonisation of the EAEU transit space, the Strategy for the Development of the EAEU Customs Space until 2025 must be considered. Despite its stated objective of integrating digital services, actual implementation remains constrained by technical, financial, and political barriers. Korwatanasakul[45] points out that the limited success of integration initiatives – combined with divergent institutional models among member states – significantly restrains the EAEU's potential to function as an effective transit corridor in the broader Eurasian region. Equally significant is the geopolitical dimension. As Boute[46] highlights, customs policy within the EAEU is often shaped by factors such as energy dependence, political pressure,

43 O. DENISSOVA and M.U. RAKHIMBERDINOVA, *Development of import substitution as a factor in ensuring food security in Kazakhstan*, in *Economy Strategy and Practice*, 2021, 16(2), pp. 107–115.

44 S. VASUDEVAN and S.B. MANALAYA, *Trade effects of Eurasian Economic Union and global production sharing: A gravity analysis*, in *International Economic Journal*, 2021, 35(2), pp. 223–241.

45 U. KORWATANASAKUL, *Revisiting Asian economic integration: Challenges and prospects*, in *Journal of the Asia Pacific Economy*, 2020, 27(2), pp. 199–222.

46 A. BOUTE, *Shaping the Eurasian gas market: The geopolitics of energy market regulation*, in *Geopolitics*, 2022, 28(5), pp. 2042–2073.

and asymmetrical national interests, complicating the coordination of a unified transit policy. A systemic weakness of the EAEU lies in the legal conflicts between supranational and national levels of regulation. Although the primacy of Union law is established under Article 6 of the EAEU Treaty, customs control practices in member states – particularly Armenia and Kazakhstan – have revealed instances where domestic procedures were applied in contradiction to EEC provisions. This regulatory imbalance, as noted by Arynov et al., has led to national courts rejecting the binding nature of EEC acts, thereby undermining legal certainty and creating an unstable environment for transit participants. Such unpredictability hinders the consistent application of law within the Union.

A similar problem was identified by Braun, who pointed to the absence of a unified legal space as a key factor slowing the pace of EAEU integration, emphasising that the formal existence of supranational norms does not guarantee their uniform enforcement by national customs authorities. In contrast to the EU – where a centralised judicial system ensures consistent interpretation and resolution of interjurisdictional disputes – the EAEU continues to demonstrate institutional fragmentation. This significantly diminished the effectiveness of the integration space. Another critical barrier to the functioning of transit within the EAEU is the uneven application of customs control and risk management procedures. While Kyrgyzstan continues to rely predominantly on physical inspections, other member states, such as Kazakhstan, have prioritised electronic control methods. The absence of mutual recognition of control results, repeated inspections, and divergent document processing practices have led to delays, undermined the principle of a "single customs space", and contributed to increased operational costs.

The digital transformation of customs transit in the EAEU has revealed severe fragmentation, limiting the Union's integration potential. Despite the formal introduction of e-transit in 2020, the deployment of digital tools such as blockchain and e-CMR has been uneven: Kazakhstan has implemented automated data exchange systems, while Armenia and Kyrgyzstan continue to struggle with the technical incompatibility of their national IT systems with the EEC's unified platform. In this context, Zhusupbaev and Toktobaev emphasise that Kyrgyzstan's implementation of international commitments, such as the TIR

Convention, has often been formal rather than substantive, lacking the necessary investment in digital infrastructure. The findings of Rangsimaporn[47] position Kazakhstan's foreign policy within a broader multi-vector strategy that includes cooperation with Southeast Asian countries, suggesting that improvements in transit procedures within the EAEU – particularly the development of digital infrastructure and the mutual recognition of electronic documentation – could significantly strengthen logistical links with key partners such as Singapore, Malaysia, and Vietnam. The non-recognition of e-CMR at the regulatory level in most EAEU member states reflects weak political and legal coherence, undermining the practical utility of digital formats. As Eder[48] notes, a fundamental barrier to institutional convergence is the persistent desire among member states to preserve administrative sovereignty, which inhibits technical unification, even in strategic sectors such as logistics. Korwatanasakul similarly argues that technical compatibility is as crucial as political will in advancing regional integration.

According to the OECD, only Kazakhstan has adopted an open architecture with API access, enabling integration with private-sector platforms. In contrast, other member states continue to operate closed systems, which obstruct businesses' participation in digital transit infrastructure. This imbalance is further highlighted by Shingal[49], who notes that the lack of flexible, internationally compatible digital tools hampers responsiveness to crisis situations (e.g. the COVID-19 pandemic), thereby weakening the resilience of regional transit chains. Given these persistent disparities, the initiative to create a Digital Transit Gateway is of particular strategic importance. However, as Sahakyan observes, the project's implementation is hindered by the absence of a unified regulatory framework for cross-border customs data exchange – an issue that also signals deeper political risks embedded within the integration process. The customs RMS across the EAEU has similarly been implemented unevenly. While Kazakhstan has introduced machine learning elements into its RMS, Armenia continues to

47 P. RANGSIMAPORN, *Southeast Asia in Kazakhstan's omnidirectional hedging strategy*, in *Problems of Post-Communism*, 2021, 70(3), pp. 277–289.

48 J. EDER, *Moving towards developmental regionalism? Industrial cooperation in the Eurasian Economic Union from an Armenian and Belarusian perspective*, in *Post-Communist Economies*, 2020, 33(2–3), pp. 331–358.

49 A. SHINGAL, *The COVID-19 shock and services trade decline: Potential for digitalization matters*, in *Applied Economics*, 2023, 56(28), pp. 3349–3370.

rely on manual processing without digital integration. The lack of a centralised model and the absence of real-time analytics sharing between member states have created an unlevel playing field for businesses. Furthermore, the WCO's recommendations for the adoption of intelligent, predictive risk platforms have not yet been operationalised within the Union. These limitations confirm the findings of Kemme et al.[50], who argued that technical fragmentation undermines transit efficiency and reduces the investment attractiveness of the Union.

Furthermore, the legal incompatibility of data protocols between member states renders the exchange of risk profiles unfeasible – an observation also supported by De Lombaerde et al.[51] and UNCTAD. As Di Cintio et al.[52] have shown, such legal uncertainty disincentivises direct market transactions and deters investment. The broader fragmentation observed aligns with the conclusions of Malle et al.[53], who highlighted a lack of regulatory logic and technical coordination within the EAEU. Similarly, Husseini et al.[54] identified that infrastructural and digital disjointedness severely limits the effectiveness of transit integration – even in the formal presence of an economic union. Therefore, without the unification of digital standards, coordination of risk management, and enhanced interstate cooperation, the EAEU will be unable to realise its logistical potential.

The literature review by Bekbolotova et al. and Davtyan highlights the particularly destructive impact of legal uncertainty on the economies of smaller member states such as Armenia and Kyrgyzstan, where unpredictable guarantee policies increase the risks for transit businesses and erode trust in the supranational system. The experience of the EU demonstrates that resolving such challen-

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50 D.M. KEMME, Y. AKHMETZAKI and B.M. MUKHAMEDIYEV, *The effects of the Eurasian Economic Union on regional foreign direct investment and implications for growth*, in *Journal of International Trade & Economic Development*, 2021, 30(5), pp. 643–660.

51 P. DE LOMBAERDE, K. MOLDASHEV, I. QORABOYEV and S. TAGHON, *Strategic responses of regional economic organizations to the Chinese Belt and Road Initiative: The cases of ASEAN, EAEU, and EU*, in *Asia Pacific Business Review*, 2022, 30(2), pp. 399–419.

52 M. DI CINTIO, S. GHOSH and E. GRASSI, *Exports, irreversible investments and product market uncertainty: The role of trade intermediaries*, in *Global Economic Review*, 2023, 52(4), pp. 290–312.

53 S. MALLE, J. COOPER and R. CONNOLLY, *Greater Eurasia: More than a vision?*, in *Post-Communist Economies*, 2020, 32(5), pp. 561–590.

54 S. HUSSEINI, A.M. KHALID and G. PREMARATNE, *Assessing infrastructure and trade connectivity through network analysis: Evidence from BRI countries*, in *China Economic Journal*, 2024, 17(2), pp. 259–284.

ges requires not only harmonisation of the regulatory framework but also the establishment of a unified enforcement mechanism – comprising case law, legal instruments, and mutual recognition procedures. Another critical element of integration is the development of an electronic platform for transit support. Currently, the EAEU suffers from only partial technical compatibility between national information systems, which restricts the potential of digitalisation. The NCTS provides a successful model of a single platform that ensures end-to-end cargo traceability and reduces administrative barriers.

According to Sahakyan, the EAEU lacks a functioning equivalent at an adequate level of performance. Ongoing discussions on blockchain implementation reveal significant potential for enhancing cybersecurity and ensuring data immutability. However, the effectiveness of such innovations is contingent upon regulatory backing and the political will of member states to coordinate their IT policies. As emphasised by Glouftsios and Kandogan[55], the deployment of advanced digital standards is feasible only through political consolidation and institutional support. A separate but essential direction for development is the establishment of a unified standard for law enforcement. This would eliminate discrepancies where identical transit cases are interpreted differently across jurisdictions. A coordinated framework for determining responsibility, control procedures, sanctions, and the rights of transit participants would substantially enhance legal certainty and reduce the administrative burden. The experience of the EU, as analysed by Herzog[56] and Hartwell[57], illustrates that such harmonisation can be achieved through joint training centres, integrated databases, and transparent procedures for dispute resolution. In sum, the discussion of the research findings underscores that the creation of a coherent, efficient, and digitally oriented transit system within the EAEU requires deep regulatory unification, technical standardisation, and political coherence. These components are essential not only for accelerating logistics processes but also for strengthening the institutional capaci-

55 Y. KANDOGAN, *Former Soviet Union Republics' emerging place in international institutions network and their international trade patterns after the disintegration*, in *Journal of East-West Business*, 2023, 29(2), pp. 138–164.

56 T. HERZOG, *Immemorial (and native) customs in early modernity: Europe and the Americas*, in *Comparative Legal History*, 2021, 9(1), pp. 3–55.

57 C.A. HARTWELL, *Part of the problem? The Eurasian Economic Union and environmental challenges in the former Soviet Union*, in *Problems of Post-Communism*, 2021, 69(4–5), pp. 317–329.

ty of the Union in regional integration and its engagement with global trade networks.

5. Conclusions

This study has provided a comprehensive analysis of the legal framework governing customs transit within the EAEU. It has been established that, despite being based on a unified Customs Code, the current regulatory framework remains heterogeneous in its national implementation, thereby complicating the administration of transit and impeding the establishment of a common customs space. The findings confirm the hypothesis that the legal regulation of transit within the EAEU is fragmented and does not ensure the full implementation of international obligations – ultimately reducing the Union's integration potential.

The most problematic areas identified include: legal conflicts between national regulations and acts of the EEC, inconsistency in the application of guarantees and carrier liability, and the absence of unified control mechanisms. A comparison of the EAEU Customs Code with international instruments – such as the WTO's Agreement on Trade Facilitation, the Transit Recommendations of the WCO, and the TIR Convention – revealed only partial compliance. This partial alignment limits the EAEU's integration into global transport and logistics networks. The digitalisation of transit procedures also shows uneven development across the Union. The existing electronic infrastructure fails to ensure full interoperability between national systems, negatively affecting the speed, transparency, and oversight of customs processes.

The developed indicative digital maturity index revealed significant disparities among member states, particularly in their use of electronic document management, automated RMS, and integration into the e-CMR platform. The analysis further demonstrated that, despite several common initiatives, their implementation remains asynchronous, thereby reducing the overall efficiency of the transit mechanism. Based on these findings, several proposals are advanced to support the harmonisation of transit regulation within the EAEU. These include the unification of provisions concerning carrier liability, the creation of a supranational digital portal for transit support, and the establishment of a single standard of law enforcement across the Union's customs administrations.

Among the main limitations of the study are the fragmentation of official statistics across member states and limited access to internal regulatory documents concerning the practical implementation of transit procedures. Future research should prioritise the empirical evaluation of digital tools used in transit administration, as well as the modelling of a unified architecture for an integrated customs platform.