

подпункте 1) пункта 1 статьи 140-4 данного Кодекса, применяются:

1) коэффициент 0 к соответствующим ставкам при исчислении земельного налога;

2) ставка 0 процента к среднегодовой стоимости объектов налогообложения при исчислении налога на имущество.

Важно также заметить, что отнесение полученных (подлежащих получению) доходов к доходам от видов деятельности, указанных в подпункте 1) пункта 1 ст.140-4 Налогового кодекса, осуществляется на основании подтверждения исполнительного органа, находящегося на территории специальной экономической зоны «Морпорт Актау», выданного в порядке и по форме, которые установлены уполномоченными органами по вопросам управления соответствующей отраслью промышленности и по делам архитектуры, градостроительства и строительства по согласованию с уполномоченным органом.

В заключение, обратим внимание на ст.13 «Распространение действия настоящего Закона на ранее созданные специальные экономические зоны» Закона РК «О специальных экономических зонах в Республике Казахстан», которой предусматривается норма о том, что специальные экономические зоны, созданные до введения в действие настоящего Закона, сохраняют свой статус до принятия решения об их упразднении. Таким образом, налицо несоответствие наименования статьи ее содержанию.

Полагаем, что процесс совершенствования законодательства РК об инвестициях и специальных экономических зонах будет способствовать созданию еще более благоприятного инвестиционного климата в Республике Казахстан и надеемся, что вышеобозначенные проблемы и коллизии действующего законодательства Республики Казахстан о специальных экономических зонах найдут свое решение в деятельности Парламента Республики Казахстан.

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NATURAL RESOURCES OF ECOLOGICAL TOURISM IN KAZAKHSTAN

Kazakhstan has unique natural national parks, water clinics, archeological and historical memorials. Nowadays, we have 903 tour operators, which offer greet variety of tours. The most popular is ecological tourism.

Ecotourism – is ecologically stable tourism, which has a nature on its basis, including the introduction with an environment and its explanation. Ecological tourism refers to the group of nature – oriented tourism.

In Kazakhstan ecological tourism develops slowly and spontaneously. Nevertheless, the number of divisive projects grows and in the nearest years it will be possible to forecast the rise of suggestions in this segment of market.

In spite of home researches and foreign experts evaluate ecotouristic potencial of Kazakhstan as increasingly high, there should not be any illusions. The real resources and the area of the country, where the development of ecological tourism is possible,

are not boardless and need in careful evaluation. This estimation must base upon analysis of background ecological condition of territories and aquatories, on revealing local and home areas attractive to the organization ecological tours and simultaneously having sufficient ecological stability, not already speaking about such prominent aspects of ecological safety as quality potable water and food stuffs. Some preliminary results of our researchers show, that in many areas, traditionally considered as rather perspective, real opportunities for ecologically safe tourism are insignificant. Ecologization of tourism all over the world occurs in an accelerated raters and touches many different spheres of the tourist industry. The most prominent aspects of development of ecotourism in Kazakhstan is connected with the development of its principles and methods of researching and the organizations, adapted to modern ecological situations.

It is expedient to distinguish aspects in this process. The first is, the development of actually ecological tours, oriented on direct used more or less “wild” nature as of an inhabitancy of tourists and the purposes of travel. The second is the introduction of ecological technologies in all components of a tour. In modern tourist product both these aspects appear in this or that measure closely connected, because the aspiration to minimize the damage to an environment is typical for the majority of tourist projects, although this aspiration is only frequently declared, but in practice of the usage of economical opportunities of development of tourism it is carried not due to measure. Resource interpretation of the objects and the phenomena of tourism is one of the most perspective approaches to the decision of problems deficiency of sources of regional development. As well as any others, resources of ecotourism aren't limitless. They have a certain volume, time of use, a condition of operation, and naturally the cost. Thus, tourist-recreational resource-conduct should reflect the following moments: reviling, an estimation, conditions of operations and protection of ecotourism's resources.

Reaviling of ecotourism resources is connected to investigation a degree of natural ecosystems, tourist – recreational complexes and labour resources for their use in this or that recreational activity. There are certain complex methods for investigation natural recreational resources, including recreational estimation of landscapes, local bioclimatic conditions, ecological condition of an environment and the general detailed estimation of territory.

The estimation natural recreational resources is made up with the account of the following factors: their function suitability (technological estimation), degrees of comfort (physiological estimation) and aesthetic qualities (psychological estimation). Thus, the reliability of natural complexes, determined by their stability to anthropogenous loading and variety were considered. With the account of mentioned above factors, a degree of use fullness of natural resources for tourist development will differ in various territories. It is necessary to give cost estimation to natural areas, involved in recreational activity for calculation of the tourist rent, without which collection is impossible. It is necessary to take into account, that opportunities for involving into turnover of the most different new resources are deeply depend on the ability of tour operators to overcome the usual

stereotypes and to engage with “resources creativity”. The expressive list of some opportunities is submitted bellow.

The modern situation is formed by two groups of the phenomena:

- the first, many well – known and traditionally used resources are almost exhausted or essentially degraded in a qualitative sense, or appeared inaccessible for the reasons of social economical or political character;

- the second potential opportunities for involving in a turnover of new objects, for the creation of essentially new tourist products are opened.

Besides, some law rules and public aims have changed, imposing on manufactures of a tourist product new obligations and putting forward new requirements in varied conditions:

1. Modern condition of resources ecotourism base in Kazakhstan is characterized:

- in the first, by the qualitative and quantitative exhaustion of traditionally used resources (first of all, natural and infrastructural and also personal);

- in the second, by the appearance of opportunities for involving in a turnover new and inaccessible resources (private and departmental territories) and for the development of new directions of resources usage in such segments of tourist market as rural, ecological, pilgrimage.

2. The major factors, complicating effective involving in a turnover of ecotourist resources are:

- Discrepancy between quality of elements of a tourist infrastructure (especially in comparison with the international standards) and the offered price;

- Uncertainty of distribution of rights and powers of possession and the order of resources between private regional and republican users;

- Absence of a precise cadastre of tourist recreational resources and insufficient laboration of principles and methods of an estimation of resources, including an ecological and economical estimation;

- Weakness of a supply with information of tourist recreational activity and personal deficiency;

3. For the overcoming actual problems in the sphere of ecotourist resource usage the concentration efforts on the decisions of the following problems is offered:

- the creation of regions and thematic cadastres without databases on existing and potential resources of ecological tourism and also upon possible investment projects;

- the development of norm-legal and economical mechanism providing an effective utilization, protection and reproduction of resources of tourism;
- the development of some perspective and less resource volume – obtaining directions of tourist recreational activity, including excursions programs of investigation of local, ecological and pilgrimage tourism and etc;

Certainly, in the present, it is not so easy to find such a priority measures, which would be approved by all and the majority of participants of tourist recreational activity to define necessary levers of influence on the tourist market as on the state part and the entrepreneurs . But nevertheless, already revealed general problems is the necessary condition of advances.

As a whole, problems of development of ecotourism and ecological touristic resources development of Kazakhstan can be characterized as following:

- a reliable estimation of ecotouristic potential and really accessible resources;
- a professional training;
- methods development of an economical estimation of an ecological components of a tourist product;
- realization of some “model” regional pilot – projects;
- creation of normative base in the sphere of ecological tourism;

The involvement in touristic usage of the territories, receiving the status of a global natural heritage

is rather actual to Kazakhstan. Nowadays, the structure of especially protected natural territories of Kazakhstan makes 2,8% of its territory and fully protected territories occupy less than 0,5% .

Kazakhstan was always the country which win expressed agrarian orientation. The positive tendency develops on the grounds especially protected natural areas, where the basic unique natural recreational resources are concentrated.

The potential of these objects is extremely high both for domestic and internal tourism.

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Резюме

Қазақстан Республикасының экологиялық туризмнің әлеуеті, жағдайы мен келешегіне талдау берілген.

Резюме

Проанализирован потенциал, проблемы и перспективы развития экологического туризма в Республике Казахстан.

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