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Lessons for Kazakhstan from International Practice in the Regulation of Gambling

Lições para o Cazaquistão a partir da prática internacional na regulação do jogo

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ABSTRACT: Since 2007, Kazakhstan has modernised gambling regulation; amendments in 2023–2025 tightened market access, taxation, and player protection. Objective: assess alignment with international good practice and derive evidence-informed options. Methods: mixed-methods—doctrinal analysis of Kazakhstani and foreign law plus a panel (2019–2025) on market size, tax receipts, enforcement, and harm-reduction coverage. Results: the legal market expanded; enforcement against illegal operators intensified (more website and payment blocking, fewer illegal-gambling cases); player protection scaled up (debt-registry restrictions, self-exclusion); tax policy shifted towards GGR-based models (gross gambling revenue/yield). International evidence links balanced GGR taxation, strict advertising restrictions, robust self-exclusion, and coordinated website/payment blocking to improved channelisation and harm reduction. Conclusions: a mix of competitive GGR-based taxation, comprehensive player protection, strong enforcement, and systematic monitoring aligns with public-interest objectives. Policy implications: rationalise taxation; extend and unify self-exclusion with data-protection safeguards; strengthen inter-agency coordination; implement data-driven monitoring/evaluation; enhance public-interest communication. Limitations: observational design and short post-reform window; relationships are correlational, not causal.

KEYWORDS: gambling regulation; harm reduction; comparative public policy; channelisation; Kazakhstan.

RESUMO: Desde 2007, o Cazaquistão vem modernizando a regulação dos jogos de azar; alterações de 2023–2025 tornaram mais rigorosos o acesso ao mercado e a tributação, e reforçaram a proteção aos apostadores. Objetivo: avaliar o alinhamento com boas práticas internacionais e derivar opções de política pública informadas por evidências. Métodos: estudo de métodos mistos—análise doutrinária do ordenamento jurídico cazaque e estrangeiro, combinada a um painel (2019–2025) sobre tamanho de mercado, arrecadação tributária, fiscalização/aplicação da lei e cobertura de medidas de redução de danos. Resultados: o mercado legal se expandiu; a fiscalização contra operadores ilegais intensificou-se (maior bloqueio de sites e de meios de pagamento, menos casos registrados de jogo ilegal); a proteção aos apostadores foi ampliada (restrições baseadas em cadastros de devedores e autoexclusão); a política tributária deslocou-se para modelos baseados na receita bruta de jogos (GGR; no Reino Unido, “gross gambling yield”). Evidências

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internacionais associam tributação GGR equilibrada, restrições rigorosas à publicidade, autoexclusão robusta e bloqueio coordenado de sites/pagamentos à melhoria da “canalização” para o mercado legal e à redução de danos. Conclusões: um conjunto de políticas que combina tributação competitiva baseada em GGR, arquitetura abrangente de proteção aos apostadores, fiscalização vigorosa e monitoramento sistemático alinha-se aos objetivos de interesse público. Implicações para políticas: racionalizar a tributação; ampliar e unificar a autoexclusão com salvaguardas de proteção de dados; fortalecer a coordenação interinstitucional; implementar monitoramento e avaliação orientados por dados; e aprimorar a comunicação de interesse público. Limitações: desenho observacional e janela pós-reforma curta; as relações são correlacionais, não causais.

PALAVRAS CHAVE: regulação dos jogos de fortuna ou azar; redução de danos; políticas públicas comparadas; canalização; Cazaquistão.

1. Introduction

Kazakhstan’s gambling sector has expanded and modernised rapidly in recent years. National legislation applies a geographically restricted model, under which casinos and gaming halls operate only within designated zones. This zoning framework simplifies state oversight and limits social exposure. By the end of 2024, 28 active licences had been issued for casinos, slot halls, bookmakers, and totalisators. The sector contributes notably to the economy: the Kapshagay Reservoir gambling zone in Konaev generated about 96 billion KZT in tax revenue in 2023 and created around 6,000 jobs.⁴ Kazakhstan’s recent fiscal gains in the gambling sector have been matched by institutional and legal reforms designed to balance economic growth with social protection. In 2024, the Committee for the Regulation of Gambling and Lottery Activities was created under the Ministry of Culture and Sports, gaining extensive supervisory powers. This restructuring strengthened enforcement: within the same year, the regulator initiated over 100 cases against illegal operators and identified more than 11,000 unlawful websites, thousands of which were blocked in cooperation with other agencies.

Legislative reform has also advanced. Amendments to the Law on Gambling, effective from September 2024, enhanced consumer protection, standardised regulatory requirements, and tightened advertising controls, prohibiting bookmaker advertisements outdoors, in public transport, mass media, and cinemas. Another major policy development was the introduction of a national self-exclusion register, which by the end of 2024 included over 170,000 participants. Collectively, these initiatives demonstrate Kazakhstan’s commitment to aligning its gambling regulation with

⁴ BURIBAYEV, Y.; KHAMZINA, Z. Gambling in Kazakhstan: Seeking a balance between economic benefits and combating gambling addiction. *Journal of Gambling Issues*, 2025. <https://doi.org/10.4309/PFIP8890>

international standards of responsibility, transparency, and harm reduction.

Despite regulatory and fiscal gains, Kazakhstan's gambling sector faces marked social and institutional risks. Problem gambling is rising: the Ministry of Internal Affairs estimated about 350,000 affected citizens in early 2024. Youth participation increased from 0.1% in 2021 to 3% in 2023 and 6.3% in 2024. Harms are severe: average debt among problem gamblers exceeds US\$22,000, and over one third of young respondents cited a partner's gambling as contributing to family breakdown.

Legal and institutional deficits persist. Alongside the licensed market, a large shadow sector of offshore casinos and unlicensed betting flourishes; experts place illegal online turnover at four to five times the legal market. This erodes revenues and exposes consumers to fraud, including non-payment of winnings and misuse of personal data. Further issues include weak consumer protection, occasional operator non-compliance, reputational spillovers, and incomplete data. These deficits call for more transparent, effective regulation to curb the shadow market, reduce addiction, and rebuild trust.

Legalisation dates to 2007, while many foreign regimes have evolved over a century. International practice points to comprehensive strategies that pair strict legislation with prevention and rehabilitation. Rigorous licensing, mandatory identification and age verification, responsible-gambling education, and accessible specialist support reduce harm. A standard toolkit includes self-exclusion registers, stringent advertising controls, and digital oversight; a unified national bet-tracking system allows real-time monitoring and fast breach detection. Strong outcomes arise where authorities and licensees collaborate to protect consumers, deter illegal operators, and ensure transparency.

Contribution. The study integrates doctrinal and comparative analysis with quantitative trends for 2019–2025, situating the 2023–2024 reforms cross-jurisdictionally.

Research questions. RQ1: which instruments are associated with legal-market growth and reduced harm. RQ2: what shifts are observable post-reform relative to pre-reform and peers. Hypotheses. H1: moderate GGR-based taxation improves channelisation. H2: comprehensive advertising restrictions reduce at-risk youth inflows. H3: payment blocking plus website blacklisting lowers recorded illegal cases. H4: centralised bet accounting and monitoring reduce tax evasion and raise reported GGR.

2. Methodology

We apply an explanatory mixed methods design combining doctrinal and comparative legal analysis with a quantitative synthesis of official statistics for 2019–2025. Outcomes measure legal market growth (service volume, GGR, tax receipts), enforcement (criminal cases under illegal gambling laws, website and payment blocking), and harm reduction proxies (voluntary self-exclusion, debtor and public-official bans). Services volume from national statistics differs from GGR, defined as stakes minus payouts, the base for the 20 per cent GGR tax introduced in 2023.

Domestic illegal activity includes onshore underground gambling recorded under Criminal Code Article 307, while offshore activity refers to foreign online operators serving Kazakhstani users, proxied by blocking actions and external estimates. Primary data come from the Bureau of National Statistics, the Ministry of Finance, the sectoral regulator, and peer authorities.

Regulatory instruments (tax model, advertising restrictiveness, protection tools, enforcement technologies, regulator autonomy) are coded transparently to support cross-country comparisons. Descriptive trends and pre-/post-reform contrasts around Kazakhstan's 2023–2024 reforms are presented within a comparative framework.

Regulation is organised into five instruments: taxation, advertising control, protection tools, enforcement technology, and regulator autonomy, functioning through price and visibility, payment friction, and monitoring mechanisms. These affect two outcomes: legal market channelisation and harm proxies. Expected effects are as follows: competitive GGR-based taxation and targeted advertising increase channelisation and reduce risky inflows; payment and website blocking reduce illegal cases; and centralised accounting improves reported GGR and tax compliance. This framework informs interpretation of Kazakhstan's 2023–2024 reforms and the comparative synthesis.

2.1 Data and definitions

Quantitative series span 2019–2025 and use annual aggregates unless noted. 'Legal gambling services volume' is the nominal KZT gross output of licensed operators in the Bureau of National Statistics' 'Gambling and betting activities' category, distinct from gross gambling revenue. GGR equals stakes accepted minus winnings paid and is the statutory base for the 20 per cent GGR tax introduced in 2023. 'Tax receipts' are

gambling-sector budget revenues reported by the Ministry of Finance, comprising the GGR levy and fixed or device based charges; VAT is reported separately. Enforcement counts cover Criminal Code Art. 307 cases and administrative blocks of illicit websites or payment channels by the regulator and partner agencies. ‘Protection coverage’ is the year end stock of individuals under participation bans: self-exclusion register, Unified Debtor Registry, and statutory bans for public officials and selected categories. The offshore online-market estimate from industry and media is an order-of-magnitude proxy. Cross-jurisdiction comparisons (Table 2) code instruments 0–2 from laws, regulator materials and peer reports.

2.2 Findings and Policy Implications

In 2024, Kazakhstan’s legal gambling services volume (gross output, not GGR) was 484.5 bn KZT (+31.4 per cent year-on-year). Recorded domestic illegal-gambling cases declined (70; –30.7 per cent compared with 2023; Criminal Code Art. 307 registered cases), and protection coverage scaled up (≈3 million debt-listed citizens barred; ≈188,000 voluntary self-exclusions; both are year-end stocks). While offshore online activity persists (estimated at 4 to 5× the legal market), this highlights the case for considering co-ordinated cross-border enforcement. These contemporaneous shifts could reflect multiple factors, so we refrain from making causal claims. Table 1 reports the indicators used in our analysis.

Table 1. Kazakhstan: key indicators

Indicator (Outcome/Proxy)	2024 value	Change vs 2023	Interpretation
Legal gambling services volume	484.5 bn KZT	+31.4 per cent year-on-year	Consistent with higher legal channelisation ↑
Domestic illegal gambling cases (Criminal Code Art. 307)	70	–30.7 per cent	Consistent with stronger enforcement / lower recorded shadow activity ↓
Debtor-based exclusions (coverage)	≈3,000,000	not reported	Coverage (proxy) ↑
Voluntary self-exclusions	≈188,000	not reported	Harm-reduction coverage ↑
Offshore illegal online market (est.) 4–5× legal (indicative external estimates; not directly comparable to legal series)	4–5× legal	not reported	Displacement

Notes. Annual aggregates unless stated otherwise. Legal services volume refers to the Bureau of National Statistics gross output for “Gambling and betting activities” (nominal KZT; not GGR). Criminal cases are registered cases under Criminal Code Art. 307. Voluntary self-exclusions, debtor coverage, and public-official coverage are year-end stocks. The offshore estimate is an indicative order-of-magnitude figure from public sources and is not directly comparable with the legal-sector series. Sources. Bureau of National Statistics; Ministry of Finance/State Revenues; sectoral regulator and law-enforcement releases. Directional arrows indicate associations; they do not establish causal effects.

“Domestic” refers to onshore illegal operations recorded under Art. 307; “Offshore” refers to foreign online providers (proxied by website/payment blocking and external estimates); the series are not directly comparable.

International experience supports several context-dependent, hypothesis-generating recommendations for Kazakhstan. Expected impacts are uncertain ex ante and should be evaluated empirically. The proposals draw on international good practice adapted to local conditions to balance market development with harm prevention.

1. Complete a comprehensive legal framework. Finalise legislation covering all gambling forms. Legalise online casinos and remote betting under strict control, issuing a limited number of licences to reliable operators that meet stringent requirements for capital adequacy, technology, and responsible-gambling safeguards. All gambling should occur only under licences issued by an authorised regulator to ensure accountability and enable sanctions for breaches.

2. Intensify action against illegal gambling. Alongside expanded licensing, strengthen suppression of unlicensed activity through continuous monitoring of internet resources, swift website blocking in cooperation with telecoms, and coordination with banks and payment systems to restrict transactions to illegal operators. Enforce criminal laws consistently, emphasising certainty of punishment. Inform the public about fraud risks and lack of protections in illegal markets to curb demand. Legalise activities that can be effectively regulated while strictly suppressing the remainder, following jurisdictions that have reduced underground market shares.

3. Enhance institutional structures. To implement the new regulatory policy effectively, Kazakhstan should strengthen its institutional foundations. An optimal strategy would be to transform the existing gambling regulator into a more autonomous and authoritative body. This transformation could include granting independent institutional status, for example by establishing a dedicated agency or commission; expanding its authority, for example empowering it to initiate inspections directly, impose sanctions, and issue regulatory guidance within its remit; and providing enhanced resources. Financial independence is particularly important. This could be achieved, for instance, by allocating targeted contributions from operators, such as a portion of taxes or special fees, to fund regulatory oversight. Inter-agency co-operation should be institutionalised by creating a permanent co-ordination council that includes representatives from the regulatory body, law enforcement, tax authorities, the Ministry

of Health, and civil-society organisations. Such a council would facilitate co-ordinated policy development and effective implementation, particularly in relation to preventing gambling addiction and addressing gambling-related crime. Kazakhstan should also engage with international professional networks by entering into information-sharing agreements with foreign gambling regulators, adopting international standards, and participating in relevant industry forums, in order to keep national regulation aligned with contemporary global trends.

4. Balanced tax policy and promotion of the legal market. Tax reforms should reduce incentives for operators to move into the shadow economy while supporting compliant businesses. The current system of fixed tax rates should be reassessed, with a gradual shift towards a model based on gross gambling revenue across the primary gambling segments. Tax rates ought to be set at competitive levels that align with those common in European jurisdictions, making Kazakhstan an attractive environment for domestic and international companies to operate legally. If necessary, differentiated tax rates could be introduced for various gambling activities, taking account of profitability without creating excessive complexity. Targeted licence fees should be maintained or increased, with these revenues directed towards regulatory oversight and social initiatives, such as addiction treatment programmes and financial-literacy education. Policies should be monitored continuously by assessing indicators such as the size of the illegal market, demand elasticity for gambling services, and budget revenues. An increase in the size of the legal sector, together with a corresponding reduction in the shadow market, would indicate an appropriate balance. If not, adjustments to tax rates and fees should be considered. International experience frequently suggests that moderate taxation on a broader base can deliver better results than high taxation on a narrow legal segment. Kazakhstan should therefore aim to expand the number of licensed operators and regulated players, even if this requires a moderate reduction in the tax burden on individual operators. Our argument focuses on comparative tax competitiveness and channelisation rather than any fixed 'ceiling' (e.g., ~80% of GGR).

5. Strict advertising control and a responsible information policy. To protect citizens, especially young people, Kazakhstan is advised to strengthen regulations governing gambling advertising significantly. An optimal approach would be to

introduce an advertising regime similar to Italy⁵ and Spain.⁶ This includes prohibiting mass-market advertising on broadcast media (television and radio) and on outdoor channels. Internet advertising should be strictly limited to specialised resources accessible only to adult users, such as official operator websites or age-restricted web pages. A legal prohibition should explicitly cover advertising that targets minors, directly or indirectly, including the use of youth-oriented imagery, characters, or slang, as well as advertising aimed at individuals with gambling addictions.

Sponsorship of sporting and cultural events should either be fully prohibited for gambling companies or permitted only under strict conditions that minimise public exposure to gambling brands and clearly communicate age restrictions. Mandatory, standardised warning messages should be incorporated into all permitted forms of gambling advertising. Kazakhstan should develop standardised warnings in Kazakh and Russian concerning risks such as potential monetary loss and gambling addiction, and should provide contact information for support services. Operators must be legally required to include these warnings in all advertising, at points of sale, and in marketing communications.

In addition, regulations should strictly govern promotional bonus policies by prohibiting aggressive activities such as bonuses for new player registrations or promises to double initial deposits. Bonuses should be permitted only as tools for retaining existing responsible players. To monitor compliance effectively, the regulator should establish a robust oversight system, from regular audits of operators' advertising materials to technical measures for detecting prohibited online advertising. Breaches should incur significant fines, and repeated or systemic breaches should trigger consideration of licence suspension or revocation.

6. Expand protective measures for vulnerable groups. Reforms should be people-centred and should prioritise societal protection. Beyond economic and technological interventions, social and preventive tools must be implemented. Kazakhstan has already increased the legal gambling age to 21, a positive measure consistent with international practice, which must be enforced strictly. A national

⁵ ITALY. Decreto legge 12 luglio 2018, n. 87, Disposizioni urgenti per la dignità dei lavoratori e delle imprese ("Decreto Dignità"). *Gazzetta Ufficiale, Serie Generale*, 13 July 2018, no. 161. Available from: <https://www.gazzettaufficiale.it/eli/id/2018/07/13/18G00111/sg>

⁶ SPAIN. Real Decreto 958/2020, de 3 de noviembre, de comunicaciones comerciales de las actividades de juego. *Boletín Oficial del Estado*, 4 November 2020, no. 292. Available from: <https://www.boe.es/eli/es/rd/2020/11/03/958>

self-exclusion system should be established that comprises a unified register of individuals prohibited from gambling participation. This secure and confidential database should be integrated with all licensed operators, including casinos, betting establishments, and lottery providers, and operators should be required to check each new customer and refuse service if the individual is listed, whether by self-exclusion or by decision of a court or medical authorities.

Licensed companies should also be required to incorporate responsible-gambling tools on their platforms, allowing players to set daily, weekly, or monthly spending limits; providing automatic notifications about playing duration; and training staff to recognise early signs of gambling addiction. The government should enhance support services by increasing the accessibility of specialised treatment and rehabilitation programmes and by launching information campaigns that highlight gambling risks. Engagement of non-governmental organisations and independent experts in research and ongoing monitoring, for example regular evaluations of problem-gambling prevalence and the effectiveness of self-exclusion measures, would be beneficial. An evidence-based approach would enable policies to remain adaptable and responsive to emerging challenges.

7. Adopt balance as the foundation of policy. All the recommendations above align with an overarching principle identified in international experience: effective gambling regulation depends on striking a balance between permitting gambling and imposing necessary restrictions. Kazakhstan should adopt this philosophy. On the one hand, authorities should recognise gambling as a component of the modern economy and leisure culture, and also recognise that attempts at complete prohibition tend to strengthen the illegal market. On the other hand, clear boundaries must be established to safeguard public health and social order.

Legalisation should therefore proceed in tandem with effective oversight. By licensing operators, the state gains significant leverage over industry practices. Taxes should capture a reasonable share of industry profits while still allowing room for legal growth, provided a portion of these revenues is allocated to addressing gambling-related harm through funding addiction treatment and educational initiatives. Restrictions placed on citizens, such as age limits, casino-entry rules, and betting restrictions, should target at-risk groups rather than unduly constraining responsible adult gamblers. Similarly, advertising restrictions should curb aggressive recruitment while preserving channels that inform the public about safe, legal options; in this way,

players are less likely to turn to illegal services because of insufficient information. This balanced and differentiated approach is often reported as effective in advanced regulatory jurisdictions.

8. Comparative rubric. Each jurisdiction is coded on a 0–2 scale by instrument: Tax model (0 = high fixed/complex, 1 = mixed, 2 = competitive GGR); Advertising restrictiveness (0 = lenient, 1 = moderate, 2 = strict/ban like); Protection coverage (0 = minimal, 1 = mid, 2 = broad, national); Enforcement tech (0 = basic, 1 = site blocking, 2 = site + payment blocking / centralised accounting); Regulator autonomy (0 = fragmented, 1 = within ministry, 2 = independent agency). This rubric enables like-for-like comparisons without overclaiming causality.

Table 2. Instrument coding

Jurisdiction (year)	Tax model	Advertising restrictiveness	Protection coverage	Enforcement tech	Regulator autonomy
Kazakhstan (2024)	0–1 (mixed; high effective burden including GGR + VAT + fixed charges)	2 (very strict; amendments in force September 2024)	2 (broad: debtor, public officials, and voluntary self-exclusions)	2 (site and payment blocking; centralised accounting)	1 (specialised committee within a ministry)
United Kingdom	2 (GGR-based)	1 (moderate; 'whistle-to-whistle' TV ban, 2019)	2 (national self-exclusion)	1–2	2 (independent commission)
Spain	1–2	2 (severe restrictions; RD 958/2020 in force 2021)	1–2	1–2	2
Italy	1–2	2 (near-total advertising ban; Decreto Dignità, in force 2019)			

Notes (coding rubric; dates refer to entry into force): 0–2 by instrument (Tax: 0 = high fixed/complex; 1 = mixed; 2 = competitive GGR; Advertising: 0 = lenient; 1 = moderate; 2 = strict/ban-like; Protection: 0 = minimal; 1 = medium; 2 = broad/national; Enforcement tech: 0 = basic; 1 = site blocking; 2 = site + payment blocking/centralised accounting; Regulator autonomy: 0 = fragmented; 1 = within ministry; 2 = independent agency). Jurisdiction-specific one-line coding notes (legal bases / reports used):⁷ Mixed tax (device-based + 20 per cent GGR + 12 per cent VAT); strict advertising curbs⁸; broad exclusions (debtors, public officials, voluntary); site and payment blocking + BAC; regulator within

⁷ EU POLITICAL REPORT. Kazakhstan's new gambling regulation: A step too far? *EU Political Report*, 30 April 2024. Available from: <https://eupoliticalreport.com/kazakhstans-new-gambling-regulation-a-step-too-far/>

⁸ KAZAKHSTAN. Law on the Gambling Business No. 219-III of 12 January 2007 (as amended). *Adilet Information and Legal System*, 2007. Available from: <https://adilet.zan.kz/>

ministry.^{9,10,11} United Kingdom. GGR-based model; moderate advertising limits (including 'whistle-to-whistle' TV ban, 2019; industry code); national self-exclusion (GAMSTOP); targeted site blocking; independent Gambling Commission under the Gambling Act 2005.^{12,13,14} Spain. Licensing with GGR-based taxation/mixed regime; severe advertising restrictions¹⁵; medium to broad protection coverage; strong central regulator (DGOJ) Italy^{16,17}. Mixed/GGR framework; near-total advertising ban¹⁸; robust enforcement against unlicensed online operators¹⁹.

Jurisdictions that combine competitive GGR-based taxation, strict advertising controls, broad protection coverage, advanced enforcement technologies, and independent regulators tend to report stronger legal-market channelisation together with fewer recorded illegal cases. Kazakhstan already scores highly on advertising, protection, and technology, but its tax mix and the degree of regulator autonomy may be binding constraints; this is consistent with patterns reported in higher-performing regimes.

Relevance to Kazakhstan. Mechanism-by-mechanism alignment suggests high transferability of foreign solutions to Kazakhstan's setting: strict advertising limits and

⁹ CHAMBERS AND PARTNERS. Gaming Law 2024: Kazakhstan. *Chambers Global Practice Guides*, 2024. Available from: <https://practiceguides.chambers.com/practice-guides/gaming-law-2024/kazakhstan>

¹⁰ GOVERNMENT OF THE REPUBLIC OF KAZAKHSTAN. Resolution No. 432 on approval of the Comprehensive Plan to counter illegal gambling and problem gambling in the Republic of Kazakhstan for 2024–2026. *Adilet Information and Legal System*, 31 May 2024. Available from: <https://adilet.zan.kz/rus/docs/P2400000432>

¹¹ THE ASTANA TIMES. Kazakhstan tightens gambling business restrictions with amended law. *The Astana Times*, 8 July 2024. Available from: <https://astanatimes.com/2024/07/kazakhstan-tightens-gambling-business-restrictions-with-amended-law/>

¹² UNITED KINGDOM. Gambling Act 2005. 2005 c. 19. London: The Stationery Office, 2005. Available from: <https://www.legislation.gov.uk/ukpga/2005/19/contents>

¹³ GAMBLING COMMISSION. Strategic Objective 1: Protecting children and vulnerable people from being harmed by gambling. *Gambling Commission*, 2023. Available from: <https://www.gamblingcommission.gov.uk/about-us/guide/page/bp-2023-to-2024-strategic-objective-1-protecting-children-and-vulnerable>

¹⁴ HOPFGARTNER, N.; AUER, M.; HELIC, D.; GRIFFITHS, M. D. The efficacy of voluntary self-exclusions in reducing gambling among a real-world sample of British online casino players. *Journal of Gambling Studies*, 2023, vol. 39, pp. 1–22. <https://doi.org/10.1007/s10899-023-10198-y>

¹⁵ SPAIN. Real Decreto 958/2020, de 3 de noviembre, de comunicaciones comerciales de las actividades de juego. *Boletín Oficial del Estado*, 4 November 2020, no. 292. Available from: <https://www.boe.es/eli/es/rd/2020/11/03/958>

¹⁶ IPSOS UK; UNIVERSITY OF BRISTOL. Drivers of gambling marketing restrictions – An international comparison. London: GambleAware, 2024. Available from: <https://www.gambleaware.org/media/bjgev1hx/drivers-of-gambling-marketing-restrictions-an-international-comparison-v3.pdf>

¹⁷ EUROPEAN GAMING AND BETTING ASSOCIATION. European online gambling – Key figures 2022. Brussels: EGBA, 2022. Available from: <https://www.egba.eu/uploads/2022/12/European-Online-Gambling-Key-Figures-2022.pdf>

¹⁸ ITALY. Decreto legge 12 luglio 2018, n. 87, Disposizioni urgenti per la dignità dei lavoratori e delle imprese ("Decreto Dignità"). *Gazzetta Ufficiale, Serie Generale*, 13 July 2018, no. 161. Available from: <https://www.gazzettaufficiale.it/eli/id/2018/07/13/18G00111/sg>

¹⁹ WAROWNY, S. Decreto Dignità and the millions lost: How the betting advertising ban weakened Serie A. *iGaming Express*, 14 April 2025. Available from: <https://igamingexpress.com/decreto-dignita-and-the-millions-lost-how-the-betting-advertising-ban-weakened-serie-a/>

national exclusion systems map directly onto the 2024 amendments and registries; payment blocking and centralised accounting mirror Kazakhstan's existing tools; the remaining gap is a competitively calibrated GGR-based tax mix and sustained regulator autonomy. Given Kazakhstan's 2024 trends (legal services up; illegal case counts down; protection coverage up), we hypothesise that incremental gains may be achievable through tax simplification towards GGR-dominant bases and continued institutional strengthening, rather than through a wholesale import of another model. This approach contextualises international practice within Kazakhstan's legal environment rather than asserting relevance in the abstract.

3. Discussion

3.1 Licensing of the gambling industry

Licensing is a key instrument of gambling control, defining permitted activities, operators and conditions. Kazakhstan's Law 'On the Gambling Business' (No. 219 III, 12 January 2007) authorises casinos, slot halls, bookmakers and totalisators; Article 6 bans other formats, including online casinos. The model is geographically selective: since 2007 casinos and slot halls operate in two zones: Shchuchinsk (Akmola) and Kapshagay Reservoir (Konaev, Almaty). As in Russia since 2009, this aims to limit availability and harm. Outside these zones, venues are illegal; bookmaking and lottery activities operate nationwide under licence.

International practice converges on licensing under strict conditions overseen by a specialised authority.²⁰ Core objectives include excluding criminal involvement and protecting vulnerable consumers.²¹ Licences commonly stipulate minimum capital, technical infrastructure, location, know-your-customer and identification procedures, and related criteria.^{22,23}

²⁰ DLA PIPER. Navigating the complexities of gambling regulation: Recent developments in Sweden. *DLA Piper*, April 2025. Available from: <https://www.dlapiper.com/en-om/insights/publications/2025/04/navigating-the-complexities-of-gambling-regulation-recent-developments-in-sweden>

²¹ GAMBLING COMMISSION. Strategic Objective 1: Protecting children and vulnerable people from being harmed by gambling. *Gambling Commission*, 2023. Available from: <https://www.gamblingcommission.gov.uk/about-us/guide/page/bp-2023-to-2024-strategic-objective-1-protecting-children-and-vulnerable>

²² GAINSBURY, S. M.; ANGUS, D. J.; PROCTER, L.; BLASZCZYNSKI, A. Use of consumer protection tools on internet gambling sites: Customer perceptions, motivators and barriers to use. *Journal of Gambling Studies*, 2019, vol. 35, no. 3, pp. 773–790. <https://doi.org/10.1007/s10899-019-09859-8>

²³ BONELLO, M.; GRIFFITHS, M. D. Analysing consumer protection for gamblers across different online gambling operators: A replication study. *International Journal of Mental Health and Addiction*, 2017, vol. 15, no. 6, pp. 1240–1255. <https://doi.org/10.1007/s11469-018-9968-7>

In Kazakhstan, licences for casinos, slot halls, bookmakers, and totalisators are issued for ten years, are personal, and are non-transferable. Fees differ by activity: opening a casino or gaming hall requires 3,845 MCIs, while bookmakers and totalisators face lower thresholds (e.g., 3,000 MCIs for electronic totalizator counters). This differentiation reflects segment profitability and the state's intent to regulate entry; higher barriers for casinos align with their greater potential social costs.

Lotteries follow a distinct policy: a single-operator model granting an exclusive licence to JSC “Satti Zhuldyz,” supervised by the regulator. Monopoly or quasi-monopoly lottery models are common internationally, and the trade-off with competitive licensing, especially online, remains debated.^{24,25}

Nordic countries have traditionally maintained state monopolies (e.g., Veikkaus, Norsk Tipping) to limit exposure, yet momentum is shifting towards multi-licence regimes to curb migration to illegal sites. In 2023, Finland began dismantling its monopoly, aiming to open the online market to licensed private operators by 2027.²⁶ Overall, regulatory models appear to be converging towards strict oversight coupled with a limited number of licences rather than outright prohibition.

Globally, licensing is recognised as a foundation of a legal and accountable gambling market, though debate continues over how prescriptive licences should be and whether new forms, such as online casinos, ought to be legalised or banned. Kazakhstan represents a conservative model, maintaining a ban on online casinos, while the United Kingdom and several EU states operate licensed online gambling under strict technical monitoring.

The research identifies an unresolved policy question: tightly regulated online licensing may reduce the black market but could also raise overall participation. Determining optimal licensing boundaries, particularly in digital contexts, remains a key task for future comparative research.

3.2 Taxation of the gambling industry

²⁴ KAIROUZ, S.; FIEDLER, I.; MONSON, E.; ARSENAULT, N. Exploring the effects of introducing a state monopoly operator to an unregulated online gambling market. *Journal of Gambling Issues*, 2018, no. 37, pp. 135–157. <https://doi.org/10.4309/jgi.2018.37.6>

²⁵ MARIONNEAU, V.; NIKKINEN, J. Does the system matter? Surplus directed to society in monopolistic and licence-based gambling provision. *Journal of Gambling Issues*, 2022, no. 49, pp. 1–24. <https://doi.org/10.4309/jgi.2022.49.3>

²⁶ SAMA, T. B.; HIILAMO, H. Gambling industry organisations' arguments to influence deregulation of the state online monopoly in Finland: Analysis of X data. *Journal of Gambling Issues*, 2025. <https://doi.org/10.4309/RES7780>

Gambling taxation is a key tool for raising revenue and managing industry growth. Legalisation typically yields sizeable fiscal returns,^{27,28,29} yet it also risks budgetary dependence that can blunt incentives to reduce harm.^{30,31}

Evidence supports a balance: rates should internalise social costs without pushing activity underground.^{32,33,34} Some sources discuss high effective tax “ceilings” for specific products and contexts; thresholds vary widely by method and should be treated as indicative rather than definitive. Debates continue over segment-specific regimes and behavioural impacts of different tax designs.^{35,36,37}

Kazakhstan applies a multi-layered regime. First, a device-based tax sets fixed monthly rates under the Tax Code; for example, 1,660 MCI per gaming table, 60 MCI per slot machine, 300 MCI per betting counter/totalisator, and 3,000 MCI per electronic betting terminal. These function de facto as capacity-based licensing fees. Second, since 2023 a 20 per cent GGR tax applies to stakes minus pay-outs. Third, operators withhold 10 per cent personal income tax on gamblers’ winnings (often partly absorbed by operators). Fourth, gambling is subject to 12 per cent VAT. Taken together, the

²⁷ TAYLOR, W. J.; MCCARTHY, D. M.; WILBUR, K. C. Online gambling policy effects on tax revenue and irresponsible gambling. Dallas: Southern Methodist University, 2024a. Available from: <https://nyproblemgambling.org/wp-content/uploads/2024/08/rr-Online-Gambling-Policy-Effects-on-Tax-Revenue-and-Irresponsible-Gambling.pdf>

²⁸ HOFFER, A. Sports betting tax revenue: States, sportsbooks and consumers. *Tax Foundation*, 10 December 2024. Available from: <https://taxfoundation.org/research/all/state/sports-betting-tax-revenue/>

²⁹ WILBUR, K. C. Legalised gambling increases irresponsible betting behaviour, especially among low-income populations. *University of California San Diego News*, 10 August 2023. Available from: <https://today.ucsd.edu/story/legalized-gambling-increases-irresponsible-betting-behavior-especially-among-low-income-populations>

³⁰ LANCET PUBLIC HEALTH COMMISSION. The Lancet Public Health Commission on gambling. *The Lancet Public Health*, 2024, vol. 9, no. 4, pp. e280–e289. [https://doi.org/10.1016/S2468-2667\(24\)00167-1](https://doi.org/10.1016/S2468-2667(24)00167-1)

³¹ ROCKEFELLER INSTITUTE OF GOVERNMENT. State revenues from gambling: Short-term relief, long-term disappointment. 2025. Available from: <https://rockinst.org/issue-area/state-revenues-gambling-short-term-relief-long-term-disappointment/>

³² FIEDLER, I. A behavioural and health economic analysis of gambling. *University of Hamburg, Institute of Law and Economics*, 2015. Available from: https://www.ofdt.fr/odj/A_Behavioral_and_Health_Economic_Analysis_of_Gambling.pdf

³³ TAX FOUNDATION. Exorbitant sports betting taxes could kill the legal market. *Tax Foundation*, 15 May 2025. Available from: <https://taxfoundation.org/blog/federal-sports-betting-tax/>

³⁴ DUNSHEA, B. Racing chiefs warn Labour plans on betting could cost sport tens of millions. *The Guardian*, 20 May 2025. Available from: <https://www.theguardian.com/sport/2025/may/20/horse-racing-chiefs-warn-labour-plans-betting-could-cost-sport-tens-of-millions-talking-horses>

³⁵ PHILANDER, K. S. A normative analysis of gambling tax policy. *UNLV Gaming Research & Review Journal*, 2013, vol. 17, no. 2, pp. 17–26.

³⁶ COPENHAGEN ECONOMICS. Licensing system for online gambling. Copenhagen: Copenhagen Economics, 2016. Available from: <https://copenhageneconomics.com/publication/licensing-system-for-online-gambling/>

³⁷ H2 GAMBLING CAPITAL. Denmark online gambling market – Impact analysis. 2020. Available from: <https://www.egba.eu/uploads/2020/06/Tax-analysis-Denmark.pdf>

effective burden is high. Because these instruments apply to different bases (GGR, devices, VATable supplies, and withholding on winnings), the effective incidence is assumption-sensitive and we refrain from offering a single point estimate.

The rationale is twofold: to capture revenue from a market exceeding 570 billion tenge in 2022 and to restrain excessive expansion. Heavy burdens, however, risk shifting activity offshore or underground; optimal frameworks must keep legal offerings competitive with the shadow market.^{38,39,40}

Comparative practice varies widely. Macau and Singapore levy up to approximately 39 to 40 per cent of GGR. The UK applies a 15 to 21 per cent progressive GGR tax on bookmakers. US state rates range from less than 10 per cent in Nevada to approximately 50 per cent on slots in Pennsylvania, which reflects different levels of social tolerance and competition for investment.

Kazakhstan has also considered earmarking at least 15 per cent of operators' net profits for sports (2024 proposal by the line ministry), echoing international earmarking of lottery proceeds. Such hypothecation may bolster legitimacy but could deter investment; nonetheless, many jurisdictions require the sector to fund harm reduction and public programmes.

Debate persists over instruments: percentage-based GGR taxes are viewed as fairer and more responsive, while fixed device rates are simpler and more predictable.^{41,42}

3.3 Regulation of gambling advertising

Gambling advertising is a sensitive policy area that balances industry interests with public protection. Most countries now accept that promotion must be tightly limited in order to shield vulnerable groups, especially young people, and to avoid encouraging excessive consumption. The WHO recommends that gambling advertising and

³⁸ PHILANDER, K. S. A normative analysis of gambling tax policy. *UNLV Gaming Research & Review Journal*, 2013, vol. 17, no. 2, pp. 17–26.

³⁹ TAYLOR, W.; MCCARTHY, D.; WILBUR, K. C. To legalise online gambling or not? It is complicated. *SMU Cox Today*, 2024b. Available from: <https://www.smu.edu/cox/coxtoday-magazine/2024-09-26-complicated-legalize-gambling>

⁴⁰ HOFFER, A. Sports betting tax revenue: States, sportsbooks and consumers. *Tax Foundation*, 10 December 2024. Available from: <https://taxfoundation.org/research/all/state/sports-betting-tax-revenue/>

⁴¹ PHILANDER, K. S. A normative analysis of gambling tax policy. *UNLV Gaming Research & Review Journal*, 2013, vol. 17, no. 2, pp. 17–26.

⁴² GÜNAY, H. F. Taxation as a policy instrument for social and economic effects of gambling. *Journal of Gambling Issues*, 2023. <https://doi.org/10.4309/MKME8615>

marketing be ended or substantially reduced.⁴³ Research shows that aggressive promotion by bookmakers, online casinos, and lotteries can normalise gambling and increase the prevalence of problem gambling; accordingly, advertising curbs are core “system frame” measures alongside limits on accessibility and product design.⁴⁴

Kazakhstan has recently tightened advertising controls. Since September 2024 most channels are prohibited: internet and mobile communications, including promotional messages to phones, are banned, with exceptions only in designated gambling zones and on operators’ official websites. Advertising in mass media is permitted solely in narrowly specialised sports publications and thematic channels; nationwide television, radio, and non-sports press are excluded. Placement on building façades and public transport is forbidden, as is covert advertising in films and video. Kazakhstan thus operates one of the strictest regimes in the region, comparable to tobacco rules.

Internationally, policy has also tightened. Italy has enforced a total ban since 2019 (Decreto Dignità). Spain’s 2021 reforms sharply restrict timing and channels and bar most sports sponsorships except lotteries. The United Kingdom adopted a voluntary whistle-to-whistle television ban during live sport in 2019. The shared aim is protection of minors and people vulnerable to harm. Industry argues moderate advertising by licensed operators supports migration to legal markets and that blanket bans can entrench incumbents and deter entrants, as noted in Italy. Public health experts prioritise harm reduction.^{45,46,47} The WHO also documents active industry resistance, including lobbying to influence policy and research.⁴⁸ The prevailing expert view treats gambling promotion differently from ordinary commercial advertising; a precautionary

⁴³ WORLD HEALTH ORGANIZATION. Gambling. 2 December 2024. Available from: <https://www.who.int/news-room/fact-sheets/detail/gambling>

⁴⁴ UKHOVA, D.; MARIONNEAU, V.; NIKKINEN, J.; WARDLE, H. Public health approaches to gambling: A global review of legislative trends. *The Lancet Public Health*, 2024a, vol. 9, no. 1, pp. e57–e67. [https://doi.org/10.1016/S2468-2667\(23\)00221-9](https://doi.org/10.1016/S2468-2667(23)00221-9)

⁴⁵ IPSOS UK; UNIVERSITY OF BRISTOL. Drivers of gambling marketing restrictions – An international comparison. London: GambleAware, 2024. Available from: <https://www.gambleaware.org/media/bjqev1hx/drivers-of-gambling-marketing-restrictions-an-international-comparison-v3.pdf>

⁴⁶ EUROPEAN GAMING AND BETTING ASSOCIATION. EGBA: Revise Italy advertising ban to combat black market gambling. *iGaming Business*, 19 October 2023. Available from: <https://igamingbusiness.com/marketing-affiliates/egba-italy-advertising-ban-black-market-gambling/>

⁴⁷ WAROWNY, S. Decreto Dignità and the millions lost: How the betting advertising ban weakened Serie A. *iGaming Express*, 14 April 2025. Available from: <https://igamingexpress.com/decreto-dignita-and-the-millions-lost-how-the-betting-advertising-ban-weakened-serie-a/>

⁴⁸ WORLD HEALTH ORGANIZATION. Gambling. 2 December 2024. Available from: <https://www.who.int/news-room/fact-sheets/detail/gambling>

approach allows informational advertisements only in defined contexts, bans aggressive tactics, and prohibits targeting young or otherwise vulnerable audiences.

Evidence gaps persist regarding the precise effects of specific restrictions. Early indications suggest that reduced media visibility lowers recruitment from at-risk groups, although robust conclusions require long-term study. Ongoing debates concern team and esports sponsorships and influencer integrations; legislation often lags newer channels such as social media and streaming, where covert advertisements reach younger audiences.^{49,50,51} Kazakhstan's explicit prohibitions on online bookmaker advertising therefore provide a valuable case for comparative analysis.

3.4 Protection of Vulnerable Player Groups

Social protection for gamblers is a core element of modern regulation at the intersection of public health and social policy. Vulnerable groups include people prone to gambling disorder, young people, and those for whom play entails heightened risks (e.g., indebted individuals). International consensus holds that the state and operators share responsibility for harm minimisation. Many jurisdictions codify responsible-gambling measures, including age limits, self-exclusion, bet and time caps, and treatment programmes.^{52,53}

Most countries set the minimum age at 18 or 21. In Kazakhstan, casino entry and betting are limited to 21, with 2023–2024 discussions about raising the threshold to 25 for casinos and bookmakers. In parallel, sales of energy drinks to those under 21 were banned, signalling a broader youth-protection agenda⁵⁴.

From 2024, Kazakhstan allows voluntary self-exclusion; any citizen aged 21 or

⁴⁹ BINDE, P.; ROMILD, U. Self-reported negative influence of gambling advertising in a Swedish population-based sample. *Journal of Gambling Studies*, 2019, vol. 35, no. 2, pp. 709–724. <https://doi.org/10.1007/s10899-018-9787-x>

⁵⁰ GAINSBURY, S. M.; DELFABBRO, P. The impact of internet gambling on gambling problems: A comparison of moderate-risk and problem internet and non-internet gamblers. *Psychology of Addictive Behaviors*, 2019, vol. 33, no. 4, pp. 766–777. <https://doi.org/10.1037/adb0000501>

⁵¹ LOPEZ GONZALEZ, H.; ESTÉVEZ, A.; GRIFFITHS, M. D. Controlling the illusion of control: A grounded theory of sports betting advertising in the United Kingdom. *International Gambling Studies*, 2018, vol. 18, no. 1, pp. 39–55. <https://doi.org/10.1080/14459795.2017.1377747>

⁵² WARDLE, H.; REITH, G.; LANGHAM, E.; ROGERS, R. D. The Lancet Public Health Commission on gambling. *The Lancet Public Health*, 2024, vol. 9, no. 11, pp. e950–e994. [https://doi.org/10.1016/S2468-2667\(24\)00167-1](https://doi.org/10.1016/S2468-2667(24)00167-1)

⁵³ WORLD HEALTH ORGANIZATION. Gambling. 2 December 2024. Available from: <https://www.who.int/news-room/fact-sheets/detail/gambling>

⁵⁴ KURSIV MEDIA. President Tokayev signs law banning public servants from gambling and youth from drinking energy drinks. *Kursiv Media*, 9 July 2024. Available from: <https://kz.kursiv.media/en/2024-07-09/president-tokayev-signs-law-banning-public-servants-from-gambling-and-youth-from-drinking-energy-drinks/>

over may request inclusion in a unified registry for 6 months to 10 years, which obliges all operators to deny service. International evidence shows effectiveness when enforcement is strict; for example, the UK's GAMSTOP is widely used by problem gamblers.⁵⁵ Early domestic uptake appears limited, but the legal basis is in place.

Kazakhstan also introduced unprecedented compulsory bans for public officials, the military, law-enforcement personnel, judges, and SOE executives (≈280,000 people) to prevent corruption and ethical breaches. In addition, those in the Unified Debtor Registry (≈3 million citizens) are barred from gambling to avoid further financial harm. This combination, which excludes debtors (a highly vulnerable group) and conflict-of-interest categories, is rare globally and was justified as necessary for protecting citizens and raising industry responsibility⁵⁶. The approach aligns with targeted protections used elsewhere (e.g., limits for social-welfare recipients).

In 2022, Kazakhstan adopted a clinical protocol for diagnosing and treating gambling disorder, yet only 15 cases have been officially recorded to date, which likely reflects under-detection and stigma. The WHO calls for reducing stigma and ensuring accessible care.⁵⁷ Public-health research advocates integrated prevention (education, helplines, therapy), often funded by industry levies, as in Australia, Canada, and Singapore.⁵⁸

Protecting vulnerable groups requires a portfolio of measures: prohibitions (age limits, categorical bans), restrictions (bet and time caps, mandatory registration), and assistance (self-exclusion, treatment). Kazakhstan's 2024 reforms adopted many of these, combining strict bans for officials and debtors with self-limitation mechanisms. Debate persists over stringency; some warn that blanket exclusions may push play to illegal or offshore sites, while others praise the proactive stance as socially responsible⁵⁹. The broader trend in best practice is clear: maximise protection from

⁵⁵ HOPFGARTNER, N.; AUER, M.; HELIC, D.; GRIFFITHS, M. D. The efficacy of voluntary self-exclusions in reducing gambling among a real-world sample of British online casino players. *Journal of Gambling Studies*, 2023, vol. 39, pp. 1–22. <https://doi.org/10.1007/s10899-023-10198-y>

⁵⁶ KURSIV MEDIA. President Tokayev signs law banning public servants from gambling and youth from drinking energy drinks. *Kursiv Media*, 9 July 2024. Available from: <https://kz.kursiv.media/en/2024-07-09/president-tokayev-signs-law-banning-public-servants-from-gambling-and-youth-from-drinking-energy-drinks/>

⁵⁷ WORLD HEALTH ORGANIZATION. Gambling. 2 December 2024. Available from: <https://www.who.int/news-room/fact-sheets/detail/gambling>

⁵⁸ UKHOVA, D.; REITH, G.; WARDLE, H. Public health approaches to gambling: A global review of legislative and regulatory reform. *The Lancet Public Health*, 2024b, vol. 9, no. 1, pp. e1–e10. [https://doi.org/10.1016/S2468-2667\(23\)00219-0](https://doi.org/10.1016/S2468-2667(23)00219-0)

⁵⁹ EU POLITICAL REPORT. Kazakhstan's new gambling regulation: A step too far? *EU Political Report*,

gambling harm while ensuring enforceable oversight.

3.5 Combating Illegal Gambling

Even the most sophisticated legislation fails if large-scale illegal gambling persists. Combating unlawful play is therefore a core public-policy priority worldwide. The illegal sector spans underground casinos and gaming halls, unlicensed online casinos and betting sites, and schemes that mask gambling as lotteries or “poker clubs”. Research highlights three types of harm: (1) exposure to fraud and unreliable pay-outs; (2) heightened social damage due to the absence of age checks and responsible-gambling controls; and (3) lost tax revenue that feeds the shadow economy.^{60,61,62}

The illegal online market has been sizeable despite a formal ban, with many international sites serving Kazakhstani users. Since 2019, the Cyber Surveillance system has blocked unlawful domains; by 2024 numerous brands such as Vavada and Pin Up had been identified, blacklisted and blocked at the regulator’s request. This mirrors France and Italy, where hundreds of sites have been blocked annually since the 2010s. Blocking is imperfect because operators rotate domains, use VPNs and employ other evasions, so further steps were added. Amendments in 2023–2024 strengthened criminal penalties: operating online casinos became a distinct offence under revised Article 307, punishable by up to seven years’ imprisonment; sanctions also increased for underground casinos and unauthorised halls. A Comprehensive Plan 2024–2026 now coordinates agencies.⁶³ Banks and payment systems must block transfers to illegal gambling accounts, which is an approach used in the US and EU to cut off deposits.

30 April 2024. Available from: <https://eupoliticalreport.com/kazakhstans-new-gambling-regulation-a-step-too-far/>

⁶⁰ ALBANESE, J. S. Illegal gambling businesses and organized crime: An analysis of federal convictions. *Trends in Organized Crime*, 2018, vol. 21, no. 2, pp. 262–277. <https://doi.org/10.1007/s12117-017-9302-y>

⁶¹ GAMING LABORATORIES INTERNATIONAL. Illegal and unregulated gambling in America. 2022. Available from: <https://gaminglabs.com/wp-content/uploads/2022/04/IllegalGamblingWhitePaperFinal.pdf>

⁶² AMERICAN GAMING ASSOCIATION. Sizing the illegal and unregulated gaming markets in the U.S. Washington, DC: American Gaming Association, 2022. Available from: <https://www.americangaming.org/wp-content/uploads/2022/11/Sizing-the-Illegal-and-Unregulated-Gaming-Markets-in-the-U.S.-November-2022.pdf>

⁶³ GOVERNMENT OF THE REPUBLIC OF KAZAKHSTAN. Resolution No. 432 on approval of the Comprehensive Plan to counter illegal gambling and problem gambling in the Republic of Kazakhstan for 2024–2026. *Adilet Information and Legal System*, 31 May 2024. Available from: <https://adilet.zan.kz/rus/docs/P2400000432>

In 2024, 70 cases were registered under Article 307; this was 30.7 per cent fewer year on year and six times fewer than in 2019. Authorities link these trends to tougher rules and systematic enforcement. Experts nevertheless note that the underground market endures: illegal online turnover likely exceeds the legal sector by several multiples, with many wagers flowing to foreign sites and eroding the tax base.

Offshore platforms require co-ordinated action: information-sharing and joint operations are essential^{64,65,66,67} EAEU states discussed a unified database of illegal resources⁶⁸, and Europol targets transnational networks, especially around major sporting events. Some jurisdictions also penalise players, not only organisers; Singapore imposes fines and even imprisonment for betting on unlawful sites to dampen demand.

Global practice agrees that legalisation must be paired with determined enforcement; otherwise, regulation is hollow⁶⁹. Kazakhstan's experience supports this: as illegal activity recedes through blocking, prosecution, and financial oversight, legal operators gain footing and responsible-gambling tools reach more players. The balance remains contested. Some studies argue that blanket prohibitions (e.g., total online casino bans) are unenforceable in a VPN/crypto era and advocate controlled legalisation under strict supervision.^{70,71} Others contend that any legalisation fuels

⁶⁴ INTERPOL. Good practices in addressing illegal betting. 2019. Available from: https://www.interpol.int/content/download/16262/file/Good-practices-in-addressing-illegal-betting_FINAL.pdf

⁶⁵ INTERNATIONAL ASSOCIATION OF GAMING REGULATORS. Preventing and addressing unregulated online gambling. 2023. Available from: <https://iagr.org/industry-news/preventing-and-addressing-unregulated-online-gambling/>

⁶⁶ DE LEON, A. Cutting losses: Southeast Asia's crackdown on online gambling. *CSIS.org*, 25 July 2024. Available from: <https://www.csis.org/blogs/new-perspectives-asia/cutting-losses-southeast-asias-crackdown-online-gambling>

⁶⁷ NEVADA CURRENT. State gambling regulators ask feds for help combating illegal offshore betting. *Nevada Current*, 11 May 2023. Available from: <https://nevadacurrent.com/briefs/state-gambling-regulators-ask-feds-for-help-combating-illegal-offshore-betting/>

⁶⁸ EURASIAN ECONOMIC COMMISSION. On the state of the business and investment climate in the member states of the Eurasian Economic Union. 2023. Available from: <https://eec.eaeunion.org/upload/files/dobd/%D0%94%D0%BE%D0%BA%D0%BB%D0%B0%D0%B4%2040723.pdf>

⁶⁹ CHOPIN, J.; TOSI RODRIGUEZ, L.; CANEPPELE, S. Defining and estimating the illegal gambling market: A scoping review. *Journal of Economic Criminology*, 2024, vol. 6, no. 2, pp. 45–68. <https://doi.org/10.1016/j.jecrim.2024.06.003>

⁷⁰ ANDRADE, M.; SHARMAN, S.; XIAO, L. Y.; NEWALL, P. W. S. Safer gambling and consumer protection failings among 40 frequently visited cryptocurrency-based online gambling operators. *Psychology of Addictive Behaviors*, 2023. <https://doi.org/10.1037/adb0000847>

⁷¹ XIONG, X.; LUO, J. Global trends in cryptocurrency regulation: An overview. *arXiv preprint arXiv:2404.15895*, 2024. <https://doi.org/10.48550/arXiv.2404.15895>

crime and that zero-tolerance is the only way to contain the shadow sector^{72,73,74}. As the WHO notes,⁷⁵ context matters; documenting and sharing effective models, such as closing access points, extradition agreements, and joint blacklists, remains a promising path forward.

3.6 Institutional Models of Gambling Regulation

Who should regulate gambling? Institutional arrangements differ widely by historical, legal, and cultural context, yet the literature highlights three main models: (1) a specialised state regulator (commission/agency); (2) division of functions among several ministries and agencies; and (3) frameworks that include non-governmental/self-regulatory bodies under state oversight. Across jurisdictions with legal markets, a dedicated state authority is always present, which reflects broad consensus about the sector's complexity and risks.^{76,77}

Oversight initially sat within the Ministry of Culture and Sports. In 2023 Kazakhstan created the Committee for the Regulation of Gambling and Lotteries within the Ministry of Tourism and Sports, consolidating licensing and supervision. The Committee now issues licences, monitors compliance, applies sanctions, and coordinates action against illegal gambling, operating as a centralised state regulator. For online betting, a digital layer was added through the Unified Betting Account Center, which aggregates transaction data to improve transparency, curb tax evasion, and flag suspicious activity, paralleling digital tools in Turkey and parts of Russia.

Internationally, the UK Gambling Commission is independent of industry yet accountable to government, with statutory objectives covering fairness, crime

⁷² GAINSBURY, S.; WOOD, R. Internet gambling policy in critical comparative perspective: The effectiveness of existing regulatory frameworks. *International Gambling Studies*, 2011, vol. 11, no. 3, pp. 309–323. <https://doi.org/10.1080/14459795.2011.619553>

⁷³ SPARROW, M. K. Can Internet gambling be effectively regulated? Managing the risks. Cambridge, MA: Harvard Kennedy School, 2009. Available from: https://scholar.harvard.edu/files/msparrow/files/can_internet_gambling_be_effectively_regulated-managing_the_risks-12-02-2009.pdf

⁷⁴ HÅKANSSON, A.; KOMZIA, N. Self-exclusion and breaching of self-exclusion from gambling: A repeated survey study on the development of a nationwide self-exclusion service. *Harm Reduction Journal*, 2023, vol. 20, Article 107. <https://doi.org/10.1186/s12954-023-00822-w>

⁷⁵ WORLD HEALTH ORGANIZATION. Gambling. 2 December 2024. Available from: <https://www.who.int/news-room/fact-sheets/detail/gambling>

⁷⁶ RORIE, M. L. Regulation of the gaming industry across time and place. *University of Nevada, Las Vegas*, 2017. Available from: <https://www.unlv.edu/sites/default/files/media/document/2024-04/Regulation-of-the-Gaming-Industry-Across-Time-and-Place-V1.pdf>

⁷⁷ WEIDNER, L. Gambling and financial markets: A comparison from a regulatory perspective. *Frontiers in Sociology*, 2022, vol. 7, Article 1023307. <https://doi.org/10.3389/fsoc.2022.1023307>

prevention, and consumer protection, and powers to license, suspend, revoke, audit, fine, and issue binding guidance. Comparable specialist bodies exist in Malta, France, and Singapore. The United States is more fragmented, with state regulators such as Nevada and New Jersey.

Some countries distribute functions across ministries for taxation, enforcement, and treatment. Germany historically split land based and online competences, and Russia separates licensing, enforcement, and advertising control. The global trend is towards consolidation to reduce duplication and clarify accountability, mirrored by Kazakhstan's unified Committee. In certain niches, self-regulatory organisations support the state on equipment certification, payout audits, and responsible-gambling training. Kazakhstan relies mainly on direct state regulation, with industry associations contributing to policy debate.

An independent regulator may be better able to resist industry lobbying and act objectively, yet it can struggle to implement unpopular measures without political backing.^{78,79} In the United Kingdom, funding the Commission via industry fees raises conflict of interest concerns. Finland long combined operator and regulator roles, a model criticised for weak external oversight, and now plans a licensing system that separates the two. Global practice increasingly favours clear role separation: an independent or semi-autonomous regulator with strong consumer-protection and anti-abuse mandates, and commercial operators subject to compliance.

Although situated within a ministry, Kazakhstan's specialised Committee performs distinct regulatory functions, cooperates with law-enforcement bodies against illegal gambling, and drafts legislative improvements. This aligns with international guidance that regulators should serve as strategic policy centres: monitoring services, enforcing rules, and disseminating best practice, which requires adequate powers and resources.

International experience shows broad consensus on core elements, including licensing, taxation, advertising limits, player protection, enforcement, and a dedicated regulator, alongside debate over implementation details. Kazakhstan largely follows

⁷⁸ CABOT, A. N.; LIGHT, S. A.; RAND, K. R. L. Comparing gaming regulatory systems in civil and common law jurisdictions: The United States, France, and Macau. *UNLV Gaming Law Journal*, 2017, vol. 7, no. 2, pp. 135–196.

⁷⁹ GAINSBURY, S.; WOOD, R. Internet gambling policy in critical comparative perspective: The effectiveness of existing regulatory frameworks. *International Gambling Studies*, 2011, vol. 11, no. 3, pp. 309–323. <https://doi.org/10.1080/14459795.2011.619553>

these trends while offering research-salient features, such as strict categorical exclusions for certain groups, a centralised betting accounting system, and comparatively high taxes with earmarked social contributions. These innovations require continued empirical evaluation for effectiveness and unintended effects.

4. Conclusion

A comparative analysis of Kazakhstan's gambling regulation clarifies optimal governance and identifies transferable elements, including licensing, taxation and social responsibility measures suited to national conditions. It emphasises the balance between economic benefits and social risks.

Evidence indicates that adopting advanced international practice improves legislative effectiveness. Jurisdictions with clearly structured systems, such as several European states, raise substantial tax revenues while keeping social harm relatively low, notably lower prevalence of problem gambling. The study records gaps in Kazakhstan's framework, including weak control of online gambling and limited enforcement of responsible gambling principles, which can be addressed through carefully adapted foreign experience.

Priority directions are transparent criteria for licensing and supervision, an efficient tax regime, and social measures aligned with good practice, including advertising restrictions, age limits and public awareness programmes. Effective implementation could produce a fiscally contributory yet safer industry, calibrated to Kazakhstan's context.

Limitations include imperfect cross country comparability, a short post reform window for 2024 to 2025, under measurement of illegal online activity that relies on proxies, and potential policy endogeneity.

Future research should extend the panel and use quasi experimental designs, including synthetic control and difference in differences, integrate micro level behavioural data from self exclusion systems and operator tools, assess heterogeneity by product and demographics, analyse regulator autonomy and funding, and compare targeted protections such as debtor bans with universal measures regarding displacement to offshore sites.

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