

Registered, Not Classified: Fiscal Formalisation of Platform Work and Its Limits, with Lessons for Kazakhstan

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DECLARATIONS

Ethical Statement:

This research was conducted in accordance with the COPE Core Practices and principles of academic integrity, transparency, and responsible research.

Data Availability Statement:

Data supporting this study are available from the corresponding author upon reasonable request, where applicable.

AI Declaration:

The authors acknowledge the use of AI tools in conducting and preparing this research and remain fully responsible for its content, accuracy, and originality.

Conflict of Interest Statement:

The authors declare no conflicts of interest

Funding Statement:

The authors received no funding for this research.



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Abstract

Since September 2024, Kazakhstan's internet platforms have withheld taxes and social payments for performers. On the largest platform, couriers acquire self-employed status automatically after their first order, before employment facts are examined. Although the Social Code refers platform relations to civil law, amendments effective 8 June 2026 prohibit civil contracts displaying employment features. Yet no mechanism reviews registered status, and statutory tests overlook algorithmic control. This study conceptualises fiscal formalisation as a regulatory model, comparing six legal orders against ILO Convention No. 193 and assessing Kazakh law against five safeguards. A PRISMA-guided review, functional comparison, doctrinal analysis and twelve documented episodes inform the analysis. Findings show that fiscal instruments formalise platform work without determining employment status. Only the European Union and Chile preserve classification through a presumption or subordination test. In Kazakhstan, formalisation creates classification lock-in and leaves withholding underused. The study proposes a report–presume–protect standard: platform data trigger a rebuttable employment presumption, while status-neutral protections apply from first withholding.

Keywords: Agentic Artificial Intelligence, Autonomous Learning Systems, Pedagogical Control, Educational Accountability, Teacher Roles, Student Trust, Classroom Governance

How to Use Cite (APA 7th Edition)

Sartaeva, S. (2026). Registered, Not Classified: Fiscal Formalisation of Platform Work and Its Limits, with Lessons for Ka-zakhstan. *Uzbek Journal of Law and Digital Policy*, 4(5), 01-23. <https://doi.org/10.59022/IRSHAD-ujldp.13>

Authors Contribution:

Full.

I. INTRODUCTION

Since January 2026, a courier on Kazakhstan's largest platform has become a registered taxpayer after a first delivery. Once documents are checked and the order fulfilled, a fiscal receipt issues and self-employment is registered automatically. No visit to a tax office is required. Where work runs through an internet platform, the operator generates receipts and transfers social payments. Registered self-employed persons across all activities rose from 14.5 thousand to 804.8 thousand. More than 600 thousand of them had previously worked outside official economic circulation. Kazakhstan has therefore formalised platform work at national scale. The state now collects contributions from work that no authority has ever classified. Any courier could pose the resulting question. When an application registers an Almaty courier as self-employed, who decided that she is not an employee? Equally unclear is where she may contest that decision. The question exposes the gap between fiscal formalisation and the classification of platform workers.

Elsewhere, the label under which platform work is registered rarely survives scrutiny of the facts. In *Uber BV v Aslam* [2021] UKSC 5, the Supreme Court noted Uber imposed contract terms without driver input (paras. 95, 119). The drivers were held to be "workers", a statutory category distinct from employees and the self-employed. Spain's Tribunal Supremo, in judgment 805/2020, found that Glovo organised the delivery service rather than merely intermediating it. The labour ministry later imposed fines totalling EUR 205 million (The Peninsula, 2024). By June 2025, Glovo had hired 14,000 riders as employees. An opposite outcome emerged in the United States. California's Supreme Court upheld a voter initiative treating app-based drivers as independent contractors in *Castellanos v. State of California* (2024). Whatever the outcome, each was reached through law and facts, not through the channel of registration or payment. Kazakhstan's model inverts that sequence, because registration through the platform precedes any legal assessment of the work.

The Kazakh case belongs to a global expansion of platform work. According to ILO estimates, online and location-based platforms grew from 142 in 2010 to at least 777 in 2020. Courts across Europe responded with a wave of reclassification. Workers have been reclassified by many national courts, while several governments adopted dedicated legislation (Aloisi, 2022). France's Cour de cassation recognised subordination for Take Eat Easy couriers in 2018 and Uber drivers in 2020. The Dutch Hoge Raad held in March 2023 that Deliveroo riders worked under employment contracts. Courts examined geolocation tracking, sanction systems and unilateral pricing rather than contractual descriptions. The direction of travel is consistent, although outcomes differ on substitution and genuine autonomy. None of those disputes, however, began with a state registering the worker as self-employed. Labels in Europe were drafted by platforms, whereas in Kazakhstan the fiscal system itself supplies them. The difference shapes both the problem and the remedy.

Kazakhstan has begun to respond. From 8 June 2026, Article 26(1-1) of the Labour Code bars civil-law contracts with individuals containing even one feature of employment. The Ministry of Labour and Social Protection of the Population has also announced draft Rules

on platform employment. Under them, labour relations will depend on how work is actually organised between the parties. The direction is sound, yet two gaps remain. One is classification lock-in: fiscal registration attaches a status in employment and caps protection at that status. Under the Social Code, the triangle of operator, customer and performer falls within civil law (Nurgaliyeva & Baimakhanova, 2024). One law firm reads the Code as treating a performer as independent from the moment of registration (Zakirov, 2025). No procedure, dataset or public actor then prompts a review of that status. The other gap concerns the withholding channel, the data and payment link formed by the platform's tax-agent role. Operators transmit income and contributions through it, but nothing about how work is allocated, priced or ended. The channel carries money but not rights.

Legal research on platform work has concentrated on classification. Prassl and Risak proposed a functional concept of the employer, sharing its responsibilities among platforms, crowdworkers and service users (Prassl & Risak, 2016). Each party, on that view, shoulders the share matching its actual functions. De Stefano warned that on-demand work and crowdwork risk a severe commodification of labour (De Stefano, 2016). His remedy was full recognition of gig-economy activities as work. International standards share the same logic. Recommendation No. 198 directs that an employment relationship be determined primarily by the facts of work and remuneration. The parties' agreed characterisation does not control the outcome. Across these accounts, agreement is broad: contractual labels should yield to the reality of performance. Courts in London and Madrid applied precisely that premise. The strand rarely asks, however, what happens when the label is attached by the state's own fiscal registration.

Empirical research explains why contractual labels mislead. Studies of remote gig work find algorithmic control central to how online labour platforms operate (Wood et al., 2019). Flexibility and autonomy coexist there with low pay, irregular hours, overwork and social isolation. Food delivery displays a sharper form of the same pattern. Labour process analysis of Australian food delivery identifies the app itself as the main instrument of platform control (Veen et al., 2020). Control, on those accounts, rarely takes the form of a direct order. It operates through ratings, dynamic pricing and the threat of deactivation. Legal tests built around instructions and workplace rules therefore struggle to capture it. The empirical literature thus supports the doctrinal claim that facts must govern classification. It also signals which facts matter: data on allocation, refusal and sanction. The relevant data sit with the platform rather than the worker. Classification by facts therefore depends on who can access the record.

A separate body of work addresses formalisation and taxation. Belgium has, since 2016, granted favourable tax treatment to income from recognised platforms that withhold tax and report earnings. Reforms in the Americas have required platforms to verify documentation, act as withholding agents and share data with regulators. The International Labour Conference has likewise observed that the platform economy opens new pathways to formality. Within that strand, taxation and classification remain separate questions. Regional research diverges sharply on the fiscal turn. Nurgaliyeva and Baimakhanova found that the

Social and Labour Codes groundlessly prioritised civil legislation over labour law. They concluded that the 2023 pilot served the state's fiscal interests rather than workers' social protection (Nurgaliyeva & Baimakhanova, 2024). Tailakov and Bekezhanov went further, arguing that the civil-law model legalises bogus self-employment (Tailakov & Bekezhanov, 2026). In their view, algorithmic management operates as a concealed form of employer control. The literature thus establishes the primacy of facts and the fiscal bias of Kazakh reform. What it leaves unresolved is how the fiscal route itself shapes, and may foreclose, classification.

Kazakh scholarship has otherwise examined the classification of labour relations and the liability of digital platforms (Idrysheva & Muratova, 2025). Earlier work by the present author and colleagues mapped international principles of online-labour regulation and their relevance to Kazakhstan (Sartaeva et al., 2026). No study, however, has analysed fiscal formalisation as a regulatory model in its own right. Nor has any tested it against the framework of ILO Convention No. 193. The present research fills that gap by moving from principles of online labour to the fiscal route into formality. The research question asks what fiscal formalisation of platform work is. It further asks how legal orders reconcile it with classification and what their convergence implies for Kazakhstan. The aim is to show how fiscal registration can coexist with classification by facts. To that end, the study defines fiscal formalisation and maps its instruments, separating formalisation from classification. It then compares how six legal orders link fiscal or registration status with status in employment. Measured against Convention No. 193 and related standards, the comparison identifies designs that keep classification open. Kazakh law is assessed against those designs, yielding amendments to the codes already in force.

The research contributes to doctrine, legislative practice and social policy. Doctrinally, it identifies fiscal formalisation as a regulatory model distinct from both classification and social insurance reform. Two analytical tools accompany the model: classification lock-in and the withholding channel. A typology of six answers to the classification question completes the conceptual contribution. For legislators, the study proposes targeted amendments to the Labour, Social and Tax Codes instead of a new statute. Reform through codes already in force lowers the cost of adoption and preserves systemic coherence. Socially, the research speaks for workers whose status was settled before anyone examined their work. Self-employed performers pay social contributions of 1% into each of four funds. Their entitlements remain fixed at the level of self-employment, whatever the reality of their work. The question will soon reach the national agenda. Under Article 19 of the ILO Constitution, every Member must bring a new Convention before its competent authorities. Kazakhstan's legislature will therefore need a principled answer to the relationship between registration and status.

II. METHODS & METHODOLOGY

The research question joins conceptual, comparative and normative tasks, so four methods operate in sequence. The title's contrast between registration and classification

mirrors the two legal fields those methods must connect. A structured literature review maps how legal research treats formalisation and classification, and whether it links them. Functional comparison asks how foreign legal orders connect a platform worker's tax or registration status with employment status. Doctrinal analysis reads Kazakh provisions by wording, system and purpose (Hutchinson & Duncan, 2012). The Kazakh corpus covers Articles 5, 21, 27, 29 and 31 of the 2026 Constitution. Labour Code Articles 26, 27 and 146-1 and Social Code Articles 102 and 102-1 form the statutory core. Tax Code Article 721, Law No. 230-VIII on Artificial Intelligence and the September 2026 draft Rules complete the corpus. Normative reconstruction converts the findings into amendments to those instruments. Six legal orders were selected for maximum variation in the level, form and outcome of regulation. The European Union offers a supranational presumption, Chile a dual-status Labour Code chapter and India contribution without classification. California contributes a statutory contractor with guarantees, and China an intermediate category under departmental guidance.

Uzbekistan, a neighbouring post-Soviet system, registers platform workers for tax purposes without assigning status. The inclusion of India and China draws on surveys of platform regulation across BRICS states (Novikov & Nogaylieva, 2025). Spain, as an EU Member State, supplies episodes rather than a separate comparator. Russia's platform-economy law, in force since 1 October 2026, serves as regional context only. Terminology follows Convention No. 193 for "digital labour platform", "digital platform worker", suspension, deactivation and termination. National terms describe national law: operator and performer in Kazakhstan, aggregator in India and Uzbekistan, network company in California. "Labour relations" renders the Kazakh *trudovye otnosheniya*, while "employment relationship" denotes the ILO and EU concept. The doctrinal method suits the inquiry, because classification is a question of legal characterisation rather than empirical measurement.

The review followed the reporting logic of the PRISMA extension for scoping reviews (Tricco et al., 2018). An OpenAlex search on 21 October 2026 applied Boolean strings to titles and abstracts from 2015 to 2026. English terms paired platform work with status, misclassification, presumption, formalisation, self-employment, social security and withholding. A Russian string targeted platform employment. The search returned 2,824 records, 2,710 English and 114 Russian, reduced to 2,815 after removing nine duplicates. Requiring a legal term retained 1,565 English and 26 Russian records. A further rule, requiring reference to Kazakhstan, a comparator or the ILO, left 629 and 8. Citation tracking and Kazakh and Russian law journals added unindexed works. Fourteen works, eleven scholarly and three policy reports, were charted by jurisdiction, work type, classification approach, fiscal instrument and protection. Comparison centred on a functional question: how does a legal order stop fiscal registration from deciding employment status? Texts in force on 21 October 2026 were coded against eight variables, each re-checked against the primary text after an interval. The variables were scope, addressee, classification rule, fiscal–employment link, status-neutral protections, automated decisions, oversight, and consequence with legal

force. Twelve documented episodes were also coded: six judicial, three supervisory or administrative and three governmental or advisory.

Kazakh law was measured against five safeguards drawn from Convention No. 193, as Table 1 sets out. Article 8 on formalisation served as the reference point for registration duties. Because Article 27 binds only ratifying Members, the Convention operates as a standard of assessment, not an obligation. The status test asked whether each safeguard reaches the worker irrespective of fiscal status. Under the baseline test, the question was whether general Labour Code rules already secure classification by facts. Each proposal also faced a constitutional test under Articles 27(2) and 29(4), on social protection and entrepreneurial freedom. A measure entered the proposal only with support from two comparators or one benchmark, constitutional compatibility and an enactable vehicle. Secondary sources were limited to peer-reviewed and doctoral research, while news reports document episodes, statements and data only. The research relies on public documents and involves no human participants. An AI assistant supported source retrieval, drafting and translation, and every source was verified against the document cited.

Table 1. Analytical framework: safeguards, benchmarks and Kazakh provisions examined

Safeguard	Convention No. 193	Related standards	Kazakh provisions examined
Classification by facts	Art. 9	Rec. No. 198, paras. 9, 11(b), 13	Labour Code Arts. 26(1-1), 27; Social Code Art. 102
Transparent remuneration	Art. 11	ICESCR Art. 7	Draft Rules on platform employment
Social security on equal terms	Art. 12	Rec. No. 204, paras. 18, 20; ICESCR Art. 9	Social Code Art. 102-1; Tax Code Art. 721
Accountability for automated decisions	Arts. 15, 17	—	Law No. 230-VIII on Artificial Intelligence
Remedies and collective voice	Arts. 3(a), 21	—	Constitution Art. 27(3)

Source: *Compiled by the author from ILO Convention No. 193, Recommendations No. 198 and No. 204, the ICESCR and Kazakh legislation in force on 21 October 2026.*

III. RESULTS& FINDINGS

The findings fall into five themes, ordered from the general to the specific. They concern international standards, instruments of fiscal formalisation, comparative models, documented episodes and Kazakh law. Each theme answers one objective, and all values reflect texts in force on 21 October 2026. At the international level, the International Labour Conference adopted Convention No. 193 on 12 June 2026. It is the first international labour standard for work performed through digital labour platforms. The vote was 406 in favour,

8 against and 36 abstentions. A planned accompanying Recommendation was not adopted for lack of time. The Convention defines its subject without reference to status. A digital labour platform is identified through digital technologies and automated decision-making systems under Article 1(a). Under Article 1(b), a digital platform worker is covered regardless of classification in employment. Article 3(a) requires Members to respect freedom of association and the effective recognition of collective bargaining. Formalisation and classification then occupy separate provisions. Article 8 obliges Members to facilitate formalisation, including registration of self-employed workers. Correct classification, guided mainly by facts relating to the performance of work, falls under Article 9.

Protection under the Convention divides between status-tied and status-neutral guarantees. Social security must be no less favourable than for other workers holding the same classification, under Article 12. Article 23 applies the same comparator logic as a general rule. The minimum wage guarantee in Article 10(2) binds only for workers in an employment relationship. For others, Article 10(3) merely invites Members to consider extension. Status-neutral guarantees cover information on remuneration and deductions under Article 11. Article 15 requires explanation and review of decisions on non-payment, suspension, deactivation or termination, with appropriate human involvement. Decisions of that kind may not rest on discriminatory or unlawful grounds under Article 17. Access to dispute resolution is secured by Article 21 for every platform worker. Entry into force follows twelve months after two ratifications are registered, under Article 27(2). Related instruments reinforce the division. Recommendation No. 198 allows a legal presumption where one or more indicators are present and invites Members to define them. Progressive extension of social security, decent conditions and a minimum wage to informal workers appears in Recommendation No. 204. Its paragraph 20 adds that contributions should match contributory capacity.

Fiscal formalisation, as used in the study, means incorporating platform work into the tax and contribution system through the platform. The platform registers performers, withholds payments and reports income without determining employment status. Five instruments achieve that result. The platform as tax agent is the most widespread. Since 1 September 2024, Social Code Article 102-1 has required operators to withhold contributions and income tax from registered entrepreneurs. From 2026, the self-employed regime of the Tax Code governs that withholding. Chilean platforms issue electronic fee receipts for independent workers and withhold tax. Uzbek aggregators, since 2 July 2025, withhold tax on self-employed income above UZS 100 million. Dedicated tax status lowers burdens for personal work. Kazakhstan's regime covers monthly income up to 300 monthly calculation indices for activities listed by the Government. Uzbekistan exempts income up to UZS 100 million and applies entrepreneur rules above it. Automatic registration on the largest Kazakh platform assigns status upon the first order. India levies a contribution of 1–2% of aggregator turnover, capped at 5% of payments to workers. Indian gig workers gain recognition without automatic membership of the employees' provident fund. Statutory characterisation of the operator completes the set. Article 102(2)(1) presents the operator as supply-

ing technical, organisational and informational means for contacts and transactions (Nurgaliyeva & Baimakhanova, 2024). None of the five instruments assesses how the work is directed.

The six comparators give six different answers to the classification question. Directive (EU) 2024/2831, adopted on 23 October 2024, entered into force on 1 December 2024. Transposition is due by 2 December 2026. Under Article 5, facts indicating direction and control trigger a presumption of employment, rebuttable by the platform. Article 5(6) denies that presumption retroactive effect before the transposition date. Significant decisions may not rest solely on automated systems, and human review is guaranteed under Articles 10 and 11. Procedures on behalf or in support of platform workers are permitted by Article 19. Chile's Law No. 21.431 added a platform chapter to the Labour Code from 1 September 2022. Article 152 quáter Q classifies workers as dependent or independent under the general Article 7 test. Platforms may only coordinate contact for independent workers, while both groups share termination, union and bargaining rules. India's Code on Social Security, in force since 21 November 2025, extends coverage without classifying workers. California treats app-based drivers as contractors if hours, acceptance of requests and other work remain unrestricted. Drivers receive at least 120% of the minimum wage for engaged time, injury insurance and healthcare payments. China's 2021 Guiding Opinions impose duties even where labour-relationship conditions are not fully met but the enterprise manages the work. Basic protection and minimum benefits follow in that middle situation. Uzbekistan had integrated 208 aggregators with tax systems by 1 July 2025, registering 776.7 thousand self-employed in transport and delivery. No Uzbek provision on their employment status was identified.

Coding the six orders against the eight variables exposes sharper contrasts. Only the European Union regulates automated decisions, and no other comparator addresses them expressly. Oversight rests with national authorities in the Union, the Labour Directorate in Chile and a national board in India. China assigns supervision to the Ministry of Human Resources and Social Security and other departments, and Uzbekistan to its Tax Committee. California identifies no dedicated supervisory body. Legal force varies equally. A directive with national penalties binds the Union, while Chile and India act through statutory codes. California relies on an initiative statute, China on departmental guidance, and Uzbekistan on its Tax Code and executive acts. Kazakhstan, coded on the same variables, classifies through the general Article 27 features and withholds 4% under the self-employed regime. Its only status-neutral protection is the contribution itself, supplemented by the AI Law's right to be informed. Labour inspection and the tax authority share oversight under codified law. Three clusters result. The Union and Chile keep classification open, letting facts decide status before registration follows. India and China attach protection outside classification, through contributions or an intermediate category. California fixes status by statutory conditions, while Uzbekistan leaves it unregulated, so both keep classification closed.

Twelve documented episodes show facts prevailing over registration labels, each on its own legal basis. In 2026, the Murcia High Court confirmed social security registration for

140 Glovo riders, relying on judgment 805/2020. Its ruling is not yet final. State initiative produced the widest coverage. In Pamplona, the General Treasury of Social Security brought the claim, and the court declared 206 Glovo riders employees. Spanish authorities also demanded EUR 450 million in contributions and fines. Social security on equal terms drove two further episodes. Indian gig workers petitioned the Supreme Court for recognition as unorganised workers, and the case is pending. Chile's Superior Labour Council recommended protection from the first day of withholding. Accountability for automated decisions surfaced in Almaty. After a three-day strike, Wolt barred about forty participating couriers from going online, according to the organisers. The ban was lifted only after local authorities intervened. Collective voice appears in Chile, where the Labour Directorate issued a working-time opinion for dependent platform workers at unions' request. Two governmental acts complete the set: the Kazakh ministry's statement on factual determination and the Uzbek withholding procedure. Individual litigants won in London and Madrid, yet coverage at scale came only where public bodies acted. Courts could also legitimise statutory exceptions, as Castellanos demonstrates.

Kazakh law has completed formalisation while leaving classification open. The new Constitution entered into force on 1 July 2026. Article 5 makes treaty obligations part of applicable law, with their operation determined by statute. Under Article 27(2), the State guarantees safe working conditions, non-discriminatory remuneration and social protection in accordance with law. Labour disputes follow methods established by law under Article 27(3). Entrepreneurial freedom and a minimum wage are guaranteed by Articles 29(4) and 31(1). Social Code Article 102 defines platform employment as services or work through internet platforms under a public contract. Tax Code No. 214-VIII, adopted on 18 July 2025, entered into force on 1 January 2026. Self-employed persons are exempt from VAT, income tax and reporting, paying social payments of 4% of income. An employee's wage, by contrast, attracts 23.5% in 2026. The total combines 10% pension and 2% health contributions withheld from the employee. Employer social contributions of 5%, health contributions of 3% and a pension contribution of 3.5% make up the rest. Labour Code Article 146-1 governs employees hired through internet platforms, but only where an employment contract exists (Nurgaliyeva & Baimakhanova, 2024). Article 27 lists three employment features: work in a qualification or position, personal performance under internal regulations, and wages. Law No. 230-VIII on Artificial Intelligence took effect on 18 January 2026, after adoption on 17 November 2025. It grants citizens a right to be informed about automated processing and its consequences. The draft Rules pursue transparency and set criteria separating platform employment from traditional labour relations.

Official figures on scale rest on different bases. Some 369.1 thousand persons apply the self-employed regime, 313 thousand of them through platforms. The ministry counts about 443.2 thousand platform performers. Atameken, the National Chamber of Entrepreneurs, estimates 1.1 million, of whom 541 thousand pay social payments. In the first year of withholding, to September 2025, only six of thirty planned services were integrated. One operator transferred more than 6.28 billion of the 6.3 billion tenge collected. On 14 March 2025,

the Prime Minister declared that platforms must become full participants in labour relations. He also instructed that the Labour Code be updated. Kazakhstan has ratified all fundamental and governance conventions, including Labour Inspection Convention No. 81 and Tripartite Consultation Convention No. 144. Under the status test, whether Article 26(1-1) reaches a self-employed performer's public contract cannot be determined from the texts. Social security reaches every performer through the 4% regime. No provision, however, requires operators to explain remuneration or to ensure human review of suspension or deactivation. Under the baseline test, none of the three statutory features refers to automated allocation, pricing, rating or deactivation. No rule stops registration from settling status, requires reporting on how work is directed, or ties protections to withholding. The definitional and comparative objectives are thereby met, while the normative evaluation of those gaps follows.

IV. DISCUSSION & ANALYSES

A. Registration That Precedes Facts Locks Status In

The research question requires more than a description of fiscal rules. It asks whether registration through a platform can coexist with classification by the facts of work. The findings answer that it can, but only if the law severs registration from status. International standards already sever them by placing formalisation and classification in distinct provisions. Kazakh law fuses them instead. Civil-law treatment of the platform triangle meets a tax regime designed for independent personal work. A performer therefore enters the fiscal system with a status already implied, and nobody examines how the work is directed. Classification lock-in describes that outcome: registration does not record a status but attaches one. The protections that follow are then fixed at the level of self-employment. Bogus self-employment becomes, on that account, a product of law rather than of evasion (Tailakov & Bekezhanov, 2026).

Convention No. 193 amplifies whatever classification a state adopts. Because equal treatment in social security is measured within the same classification, the comparator itself depends on status. Minimum wage protection likewise attaches only to employment. A state classifying by registration could thus comply formally with Articles 8 and 12 while denying employee protections. Recommendation No. 198 gives facts primacy over agreed characterisation precisely to block that result. The right to just and favourable conditions under the ICESCR does not depend on labels either. Where the label originates with the state, the duty to look behind it rests with the state. Three criteria guide the evaluation: legal certainty, protection proportionate to actual dependence, and enforceability. Lock-in fails each of them, since status is uncertain, protection ignores dependence, and no actor can enforce reclassification.

Kazakh law contains the components of a better order. The ban on disguised civil-law contracts, the ministry's commitment to factual determination and the draft criteria all point towards facts. What is missing is a rule on which instrument prevails when the codes

and the facts diverge. Because Article 27(2) guarantees social protection “in accordance with law”, statute can supply that rule. The strongest objection is that registration reflects the worker’s own choice. In an ILO survey in Chile, 83% of sector workers preferred working on their own account. Employers’ organisations add that platforms raise formality and tax revenue, so reclassification could push workers back into informality. A narrow remedy meets the objection. The regime stays, but registration loses one effect: deciding employment status. Genuinely independent workers keep the regime, while directed workers keep its benefits until the facts are established.

Comparative experience confirms that separation is workable. Chile combines withholding for independent workers with a general test of subordination. The European Union regulates classification without touching taxation at all. Uzbekistan, formalising without classifying, shows that the risk is regional rather than national. Kazakhstan’s fiscal reform has simply outpaced its labour reform. The non-effect rule forms the opening element of the proposed standard. Following Convention No. 193, Social Code Article 102 should define a platform worker irrespective of employment status. A further paragraph should provide that platform registration, self-employed registration and the special tax regime do not determine labour relations. Contract designation would carry no decisive weight either. Status would instead follow the facts, under a dedicated Labour Code provision. Functional allocation of employer duties supplies the theoretical warrant, since responsibility tracks control rather than form (Prassl & Risak, 2016).

Lock-in also produces a doctrinal circularity within the Labour Code. Platform-specific labour protection is conditioned on a contract that registration itself makes improbable. An operator relying on registration has no reason to offer such a contract. The performer, meanwhile, cannot obtain it without first proving the very relationship the contract would evidence. Protection thus presupposes the status that the fiscal route forecloses. Kazakh research links the liability of digital platforms directly to the classification of labour relations (Idrysheva & Muratova, 2025). The circularity also contradicts declared policy. In March 2025, the Prime Minister called for platforms to become full participants in labour relations. A registration rule that forecloses labour relations cannot deliver that objective. Ratification would sharpen the tension further. Under Article 5 of the Constitution, a ratified Convention becomes part of applicable law. Coverage regardless of status would then collide with a fiscal regime presuming independence.

The non-effect rule also protects the formalisation project itself. The gap between Atameken’s estimate and the number paying social payments indicates substantial residual informality. Lock-in gives those performers a rational reason to stay unregistered. Registration currently offers lower contributions but costs any future claim to employee status. Recommendation No. 204 treats transition to formality as a route towards decent work, not away from it. Formalisation that narrows protection inverts that logic. Neutralising the status effect makes registration costless in labour terms. A performer can then enter the system without surrendering the option of classification by facts. Platforms gain predictability too, because liability would turn on how they organise work, not on the paperwork per-

formers complete. Classification by facts already features among the international principles of online-labour regulation relevant to Kazakhstan (Sartaeva et al., 2026). Enacting the non-effect rule would translate that principle into domestic law. Fiscal and labour policy would then pull in the same direction.

B. The Withholding Channel Can Carry Rights

Every instrument of fiscal formalisation builds a durable link between platform and state. Revenue was its purpose, yet the link can carry more. An operator that knows each performer's earnings also knows login time, orders offered and refused, and resulting sanctions. Suspension dates sit in the same records. The withholding channel is therefore the richest available record of how platform work is directed. Classification by facts presupposes access to facts. Recommendation No. 198 invites Members to define indicators, and indicators require data. Convention No. 193 adds duties of information on automated systems and effective compliance mechanisms in Articles 13 and 22. An inspectorate reconstructing algorithmic management from individual complaints will always arrive late.

Locating the duty in the Social Code fits its function. The Code defines platform employment and the operator's withholding role, so labour indicators would add fields to a working system. Tax legislation offers no suitable home. The Tax Code prohibits norms regulating tax relations in non-tax legislation, and the present purpose is labour supervision. Two objections deserve weight. Disclosure may expose commercially sensitive algorithms, while data on hours and refusals touch private life. Article 21(1) of the Constitution protects privacy, including in digital form. Both concerns call for careful design rather than refusal. Convention No. 193 itself protects platforms' commercially sensitive information under Article 24(4). Article 16 confines personal data to the purpose of collection. Reporting can accordingly be limited to indicators, leaving source code undisclosed.

No comparator routes labour indicators through the fiscal link. The reporting element is therefore novel. Its support comes from benchmarks: paragraph 13 of Recommendation No. 198 and Articles 13 and 22 of the Convention. Article 102-1 of the Social Code should require quarterly reports to the authorised labour body through the current integration. Reports would cover time logged in, refusal rules and their consequences, and the share of remuneration set unilaterally. Operators would also report the number and grounds of suspensions, deactivations and terminations. Information obtained would serve labour supervision only, with trade secrets and personal data protected by law. Inspectors would then hold evidence before any complaint arrives.

The channel's present coverage limits what it can reveal. In the first year of withholding, only a fifth of planned services were integrated. Almost all collected revenue came from a single operator. A reporting duty built on that base would initially describe one platform's practices rather than the market. Integration must therefore become an obligation rather than a negotiated arrangement. Uneven integration also distorts competition, since integrated operators bear compliance costs that others avoid. The channel's fiscal origin ex-

plains the gap, because the pilot was designed to serve revenue rather than protection (Nurgaliyeva & Baimakhanova, 2024). Reporting would also correct a statistical deficit. Official counts of platform performers currently diverge by several hundred thousand persons. Without a reliable denominator, neither contribution adequacy nor the reach of protection can be measured. Indicators reported through the channel would give policy a shared empirical base.

Reporting also rebalances the evidential position in individual disputes. The operator holds every record relevant to direction and control, while the performer holds almost none. A rebuttable presumption shifts the burden of proof, yet courts still need evidence to weigh rebuttal. Aggregate indicators lodged with a public body supply that evidence independently of either party. The data would complement, not replace, the individual right to information under the AI Law. The statutory right informs one citizen about one processing operation. Supervision through reported indicators reveals patterns across thousands of accounts. Algorithmic management operates as a concealed form of control (Tailakov & Bekezhanov, 2026). No single decision resembles an instruction, but repeated patterns do. The Union's Directive addresses automated decisions case by case through human review. Kazakh reporting would add a systemic layer to individual review. Individual and aggregate safeguards would then reinforce each other.

Spanish law offers the closest precedent for algorithmic transparency through collective channels. Law 12/2021, the so-called Rider Law, amended Article 64(4)(d) of the Workers' Statute. Works councils must now be informed of the parameters, rules and instructions on which workplace algorithms rest. The duty covers systems affecting working conditions, access to employment and profiling. Transparency, on that model, flows to representatives rather than only to individuals. Collective governance of data protection is necessary because individual consent cannot check discriminatory automated decisions (Todolí-Signes, 2019). The Kazakh reporting duty would follow the same logic through a public body. Unions representing performers could receive aggregated indicators once confidentiality safeguards are met. Domestic data law sets the frame for such access. The Law on Personal Data and its Protection of 2013 governs collection, processing and transfer of personal data. Its purpose and consent rules would apply to every indicator transmitted. Aggregation and pseudonymisation would allow supervision without identifying individual performers. Reporting can thus serve inspectors and unions while respecting the constitutional guarantee of privacy.

C. A Rebuttable Presumption Keeps Classification Open

Of the six answers, only the presumption and dual-status models keep classification open. Each alternative carries a known cost. An intermediate category, Kazakh research warns, invites employers to shift regular staff into it to save contributions (Tailakov & Bekezhanov, 2026). Comparative study of dependent-contractor regimes reaches a similarly cautious verdict on their fitness for platform work (Cherry & Aloisi, 2017). A statutory contractor model fixes status by legislation and closes the factual inquiry. A presumption, by

contrast, enjoys express support in Recommendation No. 198. Convention No. 193 requires classification by facts while respecting genuine self-employment. A rebuttable presumption satisfies both commitments.

Regional scholarship has converged on that choice. Tomashevskiy and Khasenov prefer a presumption of labour relations between operator and performer (Tomashevskiy & Khasenov, 2025). Chesalina proposes a separate Labour Code chapter shifting the burden of proof onto the platform (Chesalina, 2022). The need is sharpest where general rules miss algorithmic control. Kazakhstan's statutory features of employment were drafted for the workplace, not the application. Platforms direct work through automated allocation, ratings and deactivation instead of rules and supervisors. Remuneration arrives per task rather than as wages. The ban on disguised civil-law contracts thus depends on signs that algorithmic management never displays. Without new indicators, the prohibition cannot reach the relationship it was enacted to police.

The strongest objection is constitutional. Article 29(4) protects the entrepreneurial freedom of platforms and genuinely independent performers alike. Platforms could respond to a presumption by raising prices or leaving the market. Three design features meet the objection. The presumption remains rebuttable. Its indicators target direction and control, not the ordinary features of a delivery service. Application extends only to facts arising after entry into force. The Union follows the same course, barring retroactive effect while covering later periods. Experience abroad warns against relying on text alone. California shows that statute can entrench a label against prior doctrine. Spain shows that a presumption without enforcement leaves the label in place for years. Indicators fitted to algorithmic management and a body empowered to apply them are therefore indispensable.

The presumption becomes the central element of the standard. A new Labour Code Article 27-1 would presume labour relations where at least two of five indicators appear. The indicators are unilateral or automated setting of remuneration, and consequences attached to refusing orders. Electronic monitoring used to evaluate performance or impose sanctions would also count. Requirements on conduct, appearance, equipment or working time beyond legal duties form a further indicator. The list closes with restrictions on working for other platforms or on substitution. Rebuttal would require the operator to prove that the performer works on own account. Recognition would run from the date the facts arose, though not before entry into force. Article 26(1-1) should expressly extend to public contracts concluded through platforms or mobile applications. The amendment would resolve the uncertainty left by the status test.

The threshold of two indicators requires justification. Recommendation No. 198 permits a presumption where only one relevant indicator is present. Article 26(1-1) of the Labour Code, by contrast, already bars civil-law contracts showing a single employment feature. A one-indicator trigger would therefore duplicate that ban without adding precision. California's model sits at the opposite pole, demanding that several conditions hold before contractor status attaches. Two indicators strike a defensible middle course between over-inclusion and under-inclusion. Genuine self-employment, which Convention No. 193

requires Members to respect, survives where a performer meets only one indicator. Each indicator, moreover, has roots in judicial reasoning on platform work. Unilateral setting of terms and fares was central to the finding of worker status in *Uber BV v Aslam*. Organisation of the service, rather than mere intermediation, decided the *Glovo* judgment in Spain. Restrictions on substitution reflect the personal-performance element common to employment tests across jurisdictions. Sanctions for refusing orders and evaluative monitoring capture control exercised through ratings and access to work. Functional analysis of the employer supports the list, since each indicator marks a function the platform performs (Prassl & Risak, 2016). The indicators are therefore neither novel nor arbitrary.

A presumption also steers platform design. Operators facing it acquire a clear choice between two lawful models. They may grant genuine autonomy, letting performers set prices and refuse orders without penalty. Alternatively, they may retain control and accept the obligations of an employer. Both outcomes satisfy Convention No. 193, because either the work becomes independent in fact or protection follows control. The risk is cosmetic redesign, where contractual terms change while algorithmic practice continues unchanged. Facts must therefore prevail over revised terms, exactly as they prevailed over original labels in London and Madrid. Reported indicators allow inspectors to compare written policies with operational reality. Regional diversity shows why Kazakhstan should not import a ready-made model. Approaches across BRICS states range widely, reflecting distinct labour traditions and policy priorities (Novikov & Nogaylieva, 2025). Russia's platform-economy law offers regional context but supports no element of the present proposal. China's intermediate situation reveals a genuine demand for protection short of full employment. The status-neutral floor meets that demand without creating a third category open to abuse. Classification thus remains binary, while protection becomes graduated.

Two further authorities test the design of the presumption. Spain introduced a statutory presumption of employment for delivery work through digital platforms in 2021. The presumption applies where a platform exercises organisational and management powers directly, indirectly or implicitly through algorithms. National legislation thus anticipated the Union's approach by three years. Spanish experience stands alongside French and Italian initiatives as a key national response to platform work (Aloisi, 2022). The United Kingdom supplies a cautionary authority. In *IWGB v Central Arbitration Committee* [2023] UKSC 43, the Supreme Court held that Deliveroo riders lacked an employment relationship. A genuine and virtually unfettered right of substitution proved decisive. Platforms may therefore draft substitution clauses to defeat a presumption. Kazakh indicators should treat substitution as a fact to be verified, not a clause to be accepted. Reported data on actual substitution would reveal whether the right is ever exercised. Contrasting outcomes in The Hague and London show how much turns on that single factual question.

D. The State Can Initiate Classification

The episodes reveal who actually secures classification at scale. Individual litigants won landmark rulings, but whole categories of riders changed status only when public bodies

sued or sanctioned. A courier registered by an application lacks both the information and the means to contest that status. Nobody, moreover, assigned it to her explicitly. Litigation premised on individual initiative therefore misreads the structure of the problem. Where the state attaches the label, the state is also best placed to remove it. Fiscal authorities hold the relevant relationship on record from the first payment. Their records make public initiative both feasible and fair.

International and constitutional sources support public initiative. Convention No. 193 demands effective compliance mechanisms and accessible dispute resolution. Labour inspection, under Convention No. 81, is itself a public function that Kazakhstan has accepted by ratification. The Union similarly permits procedures on behalf or in support of platform workers. Article 27(3) of the Constitution leaves dispute methods to statute, so the legislature may decide who invokes the presumption. The principal objection is administrative overload. Reporting data answer it, because inspectors can target operators whose indicators meet the threshold for many performers. A single decision can then address a whole category. The Almaty episode shows the cost of informality, since reinstatement came through intervention rather than a rule available again.

Institutional standing completes the enforcement side of the standard. The state labour inspector should be empowered to issue binding orders on the basis of the presumption. Performers, trade unions representing them and the prosecutor, within statutory powers, should be able to bring the matter to court. Deactivation disputes would move from internal review to mediation or court. Each route serves a distinct need. Inspection orders correct systemic misclassification quickly, while judicial claims secure individual remedies and authoritative interpretation. Union standing gives collective voice the procedural form that Article 3(a) of the Convention presupposes. Mediation offers a faster and cheaper path for disputes over access to work.

State initiative also aligns fiscal and labour interests in an unusual way. Reclassification raises contributions from 4% of income towards the full employment rate. Revenue authorities therefore gain from correcting misclassification rather than losing from it. Spain illustrates the point, since the social security treasury itself sued and pursued large contribution claims. The body that collects contributions became the engine of reclassification. Kazakhstan's tax authority already receives income data from every integrated operator. Coordination between that authority and the labour inspectorate would let fiscal data trigger labour scrutiny. A formal data-sharing protocol, rather than informal cooperation, would secure consistency and a clear legal basis. Fiscal motives alone, however, cannot justify reclassification, which must rest on the facts of work. Tripartite consultation should shape the protocol and the indicators it applies. Kazakhstan has ratified Convention No. 144, which commits it to consult representative organisations on international labour standards. Ratification debate on Convention No. 193 falls squarely within that duty. Unions and employers' organisations would thereby share ownership of the enforcement design. Legitimacy matters, because indicators accepted by both sides are less likely to be contested in every case.

Public initiative requires safeguards of its own. Operators subject to binding orders must be able to rebut the presumption before an independent court. Inspection orders should state reasons and identify the indicators relied upon. Targeting criteria ought to be published, so that enforcement does not become selective or arbitrary. Data-driven targeting carries its own risk. Research on judicial use of artificial intelligence identifies automation bias as a critical risk to objective decisions (Gulyamov, 2026). Inspectors relying on flagged data face the same danger. Human assessment of each flagged operator must therefore precede any order. Collective actors need protection as well. The Almaty strike ended with participants blocked from work, a sanction no rule prohibited. Union standing loses value if organising itself can trigger deactivation. Chile shows a complementary route, since unions there obtained an administrative opinion without litigation. Administrative opinions on request could likewise clarify Kazakh rules before disputes escalate. Annual inspectorate reports would expose enforcement to parliamentary and public scrutiny.

Collective litigation can also reach algorithmic harm without resolving classification. On 31 December 2020, the Court of Bologna found Deliveroo's booking system discriminatory. Trade unions affiliated to CGIL had brought the claim against the platform. The ranking algorithm, known as Frank, lowered the statistics of riders absent through strike or illness. Lower statistics reduced their priority in booking work sessions. The court treated the system as discriminatory regardless of how the riders' relationship was classified (Fernández Sánchez, 2021). Union standing produced the remedy, not an individual claim. The ruling confirms two elements of the proposed standard. Protection against sanctions for collective action can operate as a status-neutral guarantee. Trade unions can enforce it on behalf of performers who would not litigate alone. The contrast with Almaty is instructive. Couriers there were restored through political intervention, leaving no precedent for the next dispute. A Kazakh rule modelled on the Bologna reasoning would turn a negotiated outcome into an enforceable right.

E. Protection Should Begin with the First Withholding

Formalisation has given every registered performer formal access to social security, but coverage differs from depth. A contribution of 4% of income cannot fund protection comparable to the 23.5% levied on an employee's wage. Pension adequacy, sickness cover and accident insurance all suffer from that gap. Beyond contributions, nothing secures information on how pay is calculated. Nor does any rule guarantee human review before an account is suspended. Two groups are left exposed. Genuinely independent performers will never be reclassified, so civil law remains their only floor. Directed performers awaiting classification face the same position for as long as proceedings last. A status-neutral floor addresses both groups by attaching protection to the work rather than to its classification. Convention No. 193 requires such guarantees whether or not a presumption is ever invoked. Recommendation No. 204 points the same way, asking that contributions match capacity rather than remain fixed at a minimum. Protection, on that view, should begin when the state begins to collect.

Explanation and review are the guarantees on which the floor depends. Trust in automated decisions rests on cognitive, emotional and socio-psychological factors, not on technical accuracy alone (Gulyamov, 2025). A performer told why an account was blocked can contest the reasons or correct the record. Review matters only if it is genuine. Automation bias poses a critical risk to the objectivity of decisions supported by artificial intelligence (Gulyamov, 2026). A reviewer lacking authority or independence will simply confirm what the system decided. Kazakh law supplies several building blocks. Under the AI Law, citizens may be informed about automated processing and its consequences. Transparency of conditions is a declared aim of the draft Rules. The withholding relationship identifies the responsible operator from the first payment. What remains absent is a provision attaching labour guarantees to that relationship. Without it, the right to information stays general, unenforceable against operators and disconnected from decisions on access to work.

Cost is the obvious objection, particularly for smaller platforms competing with a dominant operator. One operator transferred almost all withheld revenue in the first year, which signals a concentrated market. The objection argues for calibration, not exemption. Information duties are inexpensive, and review can be confined to decisions that suspend or end access to work. Accident cover can be financed by the operator through the current channel, while obligations can be phased in by size. Every comparator pairs some floor with its classification model. Chile applies common rules to both categories, California guarantees earnings and insurance, and China secures basic protection. Chile's Superior Labour Council would even start coverage from the first withholding. Kazakhstan protects revenue from the first payment but protects workers only after classification, which may never come. A new Article 102-2 of the Social Code should close that gap. Operators would provide information on remuneration, deductions and automated systems before engagement and with each payment. On request, a written explanation would follow within seven working days. The list would cover non-payment, suspension, deactivation, termination and rating changes restricting access. Review would lie with an independent person, uninvolved in the decision and empowered to change it. Suspension pending review would be permitted only for safety or suspected fraud. Decisions grounded in discrimination, collective action or complaints would be prohibited. Operator-financed accident cover, access to complaints procedures, mediation and courts, and biennial review of contribution adequacy would complete the floor.

The floor leaves one question deliberately open: minimum earnings. Convention No. 193 makes the minimum wage mandatory only within an employment relationship. Members are merely invited to consider extending it to other platform workers. Kazakh constitutional text frames the guarantee differently. Article 31(1) secures a minimum wage to citizens, not to employees as such. The wording arguably supports extending an earnings floor to platform work, at least for engaged time. Recommendation No. 204 likewise calls for progressive extension of the minimum wage to informal workers. California demonstrates that an earnings floor can coexist with contractor status. Per-task pay complicates the calculation, because waiting time and engaged time diverge. Transparent remuneration is therefore the

precondition of any earnings guarantee. Without reliable data on hours logged and orders completed, no floor can be set or monitored. Information duties under the floor and reporting through the channel supply exactly those data. A phased approach would begin with transparency, then test an earnings guarantee against reported figures. Progression of that kind respects entrepreneurial freedom while honouring the constitutional promise.

Work across several platforms raises a distinct problem of attribution. A courier logged into two applications may perform work for both within one shift. Guarantees attached to each operator separately could leave gaps or impose duplicate costs. The withholding channel offers a solution, since it records income from each operator. Accident cover and contributions can be apportioned according to each operator's share of a performer's earnings. India suggests a collective alternative, financing protection through a levy on aggregator turnover. A pooled fund avoids per-worker attribution and spreads costs across the market. Its weakness lies in decoupling contributions from the actual engagement of individual workers. Kazakhstan could combine both methods, using apportionment for accident cover and pooling for residual risks. Safe working conditions, guaranteed by Article 27(2), make accident cover especially pressing for road-based delivery work. The ICESCR reinforces the point, recognising safe and healthy working conditions and social security for everyone. Non-discrimination and protection of collective action complete the floor's normative basis. Articles 17 and 3(a) of Convention No. 193 tie both guarantees to every platform worker.

Social security research identifies a structural financing problem in platform work. Where platform workers enjoy coverage, it often derives from other jobs or from family members (Behrendt et al., 2019). Platforms thereby risk free riding on the financing of social security in the traditional economy. Kazakhstan's 4% regime addresses coverage but not that imbalance. Contributions fall almost entirely on performers, while operators act merely as collecting agents. Employer-equivalent financing is absent unless status is recognised. Adapting protection to new forms of work requires combining contributory and non-contributory mechanisms with equitable financing. An operator contribution, separate from classification, would answer the free-riding concern. Accident cover financed by operators would be a first step towards such a contribution. The withholding channel could collect it without new infrastructure. Contribution adequacy reviews should then assess operator and performer shares together. Coverage would acquire depth without forcing every dispute into the classification question.

F. Implication

Feasibility depends on placing each amendment in the code that governs its subject. The fiscal consequence of reclassification belongs in the Tax Code, since non-tax legislation may not regulate tax relations. Article 721 should therefore provide that the self-employed regime ceases for the income concerned from the date of recognition. Social payments made under the regime for that period would be credited against the employer's obligations. Crediting avoids double charging and removes any incentive for operators to resist recognition on fiscal grounds. Responsibility would be shared among three bodies. The labour

ministry should use the draft Rules to fix the indicators, the reporting format and the review procedure. Binding orders and annual reporting on platform employment would fall to the state labour inspectorate. The tax authority would adjust regimes once recognition occurs. A transitional period of twelve months after publication would allow implementing rules to be adopted. For relations already running on that date, the presumption would reach only later facts.

Each element was weighed against Articles 27(2) and 29(4) of the Constitution. The non-effect rule restores access to labour protection while retaining the regime and removing only one of its effects. Reporting enables supervision and survives the test if confidentiality is secured, because only indicators are disclosed. A rebuttable presumption without retroactive effect lets protection follow facts without unsettling completed transactions. Institutional standing operates through procedures established by law, as Article 27(3) contemplates. The floor of guarantees secures minimum protection for all and remains compatible if phased by platform size. No element therefore removes entrepreneurial freedom, although two require conditions to preserve it. Each element also meets the inclusion rule. The non-effect rule and the presumption rest on the Union, Chile and Recommendation No. 198. Standing draws on the Union and Convention No. 81, the floor on all comparators, and reporting on benchmarks alone. The standard is consequently defensible without constitutional amendment.

The conclusions carry clear limits. They concern legal texts on a single date, not their enforcement. No Kazakh judgment on a platform performer's status has been identified, so judicial practice remains unknown. The episodes were selected through litigation and therefore over-represent conflict, illustrating rather than measuring practice. Several comparators remain in flux, from EU transposition to a pending Indian petition and a non-final Spanish ruling. Convention No. 193 is not yet in force. Official figures on scale rest on different bases, which limits quantitative inference. Corporate and indirect taxation, competition and consumer law, and conflicts of laws fall outside the inquiry. Within those limits, the analysis travels wherever registration precedes classification. Uzbekistan, whose aggregators withhold tax without any status rule, presents the same channel and the same question. Ratifying states will face it once they bring the Convention before their legislatures. Application nevertheless presupposes integrated withholding systems and an inspectorate able to use the data they generate.

The research question can now be answered directly. Fiscal formalisation incorporates platform work into tax and contribution systems through the platform, without examining how work is directed. Legal orders reconcile it with classification by keeping status open, protecting outside status, or closing the inquiry altogether. They converge on the primacy of facts but diverge on whether protection should depend on status. For Kazakhstan, the central problem is not informality. Formalisation arrived with a status attached and no route back to the facts. Earlier research detected that fiscal orientation, and the present findings expose its legal mechanism (Nurgaliyeva & Baimakhanova, 2024). Alternatives fare worse against the criteria. An intermediate category invites cost-shifting, a statutory contractor

entrenches labels, and contributions alone deliver coverage without depth. Litigation without public initiative, as Spain shows, delays correction for years. The report–presume–protect standard works through the instrument that caused the problem. Withholding data reveal direction and control, a rebuttable presumption converts them into status, and guarantees begin with the first withholding. Uncertainty remains over indicator thresholds and the independence of reviewers in practice.

The five elements form an interdependent package rather than a menu. The non-effect rule is the precondition, since without it registration continues to settle status. Reporting supplies the evidence on which both the presumption and institutional standing depend. A presumption enacted without reporting would repeat the Spanish pattern of slow, case-by-case correction. A floor enacted alone would reproduce the Indian outcome of coverage without status. Partial adoption therefore risks consolidating lock-in under a protective label. Timing also favours early action. The Union’s transposition deadline of 2 December 2026 will make the presumption operative across Member States. Convention No. 193 must meanwhile be submitted to the competent national authorities. Kazakhstan need not await ratification to amend its codes. Domestic reform first would allow ratification to follow from demonstrated compliance rather than precede it. The sequence also reduces the risk of formal ratification without substantive change. Article 5 of the Constitution would then incorporate obligations that national law already meets. Legislative drafting can therefore proceed while ratification debate unfolds.

Reform also needs measures of its own success. Recognitions under the presumption, reversal rates on review and the number of deactivations would track protection. Integration coverage and the gap between estimated and contributing performers would track formalisation. Contribution adequacy would show whether coverage acquires depth over time. The labour inspectorate’s annual report offers a natural vehicle for publishing those measures. A statutory evaluation clause, requiring review of the package after a fixed period, would add discipline. Evidence of over-inclusion would justify refining indicators, while persistent lock-in would justify stronger enforcement. Monitoring of that kind keeps reform responsive to practice rather than fixed at enactment. The method of the study supports that orientation. Doctrinal research extends beyond exposition to reform-oriented evaluation of whether rules achieve their purposes (Hutchinson & Duncan, 2012). Normative reconstruction here has followed that course, moving from coded texts to amendable provisions. Its proposals remain hypotheses for legislative testing, not settled answers. The analysis nonetheless establishes that formalisation and protection need not conflict. Properly designed, the fiscal route can become the gateway to labour law.

V. CONCLUSION

Kazakhstan has drawn hundreds of thousands of couriers and drivers into the tax system through the applications they work on. None of them, however, has had the substance of that work examined by any public authority. The problem matters because a status fixed at registration silently determines pension, accident and dismissal protection. Few performers

can discover that the decision was made, let alone challenge it. The analysis supports three linked arguments. Fiscal registration in Kazakhstan does not merely record independence but presumes it, producing classification lock-in. The data stream built for tax collection already holds the evidence needed to test that presumption. Comparative practice shows that facts prevail at scale only where public bodies act on them. The central thesis follows: a fiscal entry into formality must leave the route to labour law open. The original contribution lies in treating fiscal formalisation as a regulatory model with its own legal effects. Classification lock-in and the withholding channel give that model analytical tools applicable beyond a single jurisdiction.

The implications extend to every state that taxes platform work before classifying it. For Kazakhstan, the legislature can act through amendments to the Labour, Social and Tax Codes rather than a new statute. The labour ministry can settle indicators, reporting formats and review procedures through the forthcoming Rules. The state labour inspectorate can then apply the presumption by binding order and report annually on platform employment. Neighbouring systems with aggregator withholding, Uzbekistan above all, can adapt the same design to their own codes. Ratification debates on Convention No. 193 offer the natural occasion for such reform. Several questions remain open. The proposed indicators have not yet been tested against operator data. The operation of review procedures, and whether reviewers act independently of automated outputs, also awaits empirical study. Future research should follow how ratifying states use withholding systems to carry labour obligations. Attention to emerging Kazakh case law would show whether courts accept facts over registration labels.

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