



Taxation of the Telecommunications Sector: A Focus on Policy Issues and Considerations in Taxation of Mobile Money in Uganda

By:

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Abstract

With the growth of the telecommunications sector in Uganda has come the emergence of a vibrant sub-sector, mobile money (transfer of money through mobile phones). This service enables almost instant sending and receiving of money across the country and with some operators even out of the country. Today, the service has almost 20 million subscribers in Uganda and 39 percent of the country's GDP moves through this service. In 2013, Local Excise Duty on money transfer at 10 percent was introduced as an attempt by the country's tax body to tap into this lucrative sector and indirectly reach the ever burgeoning but elusive informal sector. This tax however has been condemned as distortionary of the industry, regressive in its incidence and part of the general discriminatory nature of the taxes against the telecommunications industry in Africa. This research seeks to assess the exact nature of this tax, its impact on the mobile money service as an industry and make recommendations on how it can be improved.

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Canadian Communication Policy and Law Sara Bannerman, 2020-05-20 Canadian Communication Policy and Law provides a uniquely Canadian focus and perspective on telecommunications policy broadcasting policy internet regulation freedom of expression censorship defamation privacy government surveillance intellectual property and more Taking a critical stance Sara Bannerman draws attention to unequal power structures by asking the question whom does Canadian communication policy and law serve Key theories for analysis of law and policy issues such as pluralist libertarian critical political economy Marxist feminist queer critical race critical disability postcolonial and intersectional theories are discussed in detail in this accessibly written text From critical and theoretical analysis to legal research and citation skills Canadian Communication Policy and Law encourages deep analytic engagement Serving as a valuable resource for students who are undertaking research and writing on legal topics for the first time this comprehensive text is well suited for undergraduate communication and media studies programs *European Telecommunications Policy Research* Nicholas Garnham, 1989

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1. Understanding the eBook Telecommunications And Equity Policy Research Issues
 - The Rise of Digital Reading Telecommunications And Equity Policy Research Issues
 - Advantages of eBooks Over Traditional Books
2. Identifying Telecommunications And Equity Policy Research Issues
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Telecommunications And Equity Policy Research Issues
 - User-Friendly Interface
4. Exploring eBook Recommendations from Telecommunications And Equity Policy Research Issues
 - Personalized Recommendations
 - Telecommunications And Equity Policy Research Issues User Reviews and Ratings
 - Telecommunications And Equity Policy Research Issues and Bestseller Lists

5. Accessing Telecommunications And Equity Policy Research Issues Free and Paid eBooks
 - Telecommunications And Equity Policy Research Issues Public Domain eBooks
 - Telecommunications And Equity Policy Research Issues eBook Subscription Services
 - Telecommunications And Equity Policy Research Issues Budget-Friendly Options
6. Navigating Telecommunications And Equity Policy Research Issues eBook Formats
 - ePub, PDF, MOBI, and More
 - Telecommunications And Equity Policy Research Issues Compatibility with Devices
 - Telecommunications And Equity Policy Research Issues Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Telecommunications And Equity Policy Research Issues
 - Highlighting and Note-Taking Telecommunications And Equity Policy Research Issues
 - Interactive Elements Telecommunications And Equity Policy Research Issues
8. Staying Engaged with Telecommunications And Equity Policy Research Issues
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Telecommunications And Equity Policy Research Issues
9. Balancing eBooks and Physical Books Telecommunications And Equity Policy Research Issues
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Telecommunications And Equity Policy Research Issues
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Telecommunications And Equity Policy Research Issues
 - Setting Reading Goals Telecommunications And Equity Policy Research Issues
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Telecommunications And Equity Policy Research Issues
 - Fact-Checking eBook Content of Telecommunications And Equity Policy Research Issues
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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web sep 29 2017 address the audience please place your right hand over your heart and join me in reciting the pledge of allegiance i pledge allegiance to the flag of the united states of america and to the republic for which it stands one nation under god indivisible with liberty and justice for all

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web feb 15 2020 prayers and poems of jack stevens nov 18 2022 souvenir of the second annual fairlee day and dedication of the soldiers monument and flag pole fairlee on lake morey august 11 1926 jan 20 2023 municipal record sep 23 2020 comprehensive calendar of bicentennial events east of the mississippi jun 13 2022

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web the meaning of flagpole is a pole on which to raise a flag recent examples on the web in downtown pittsburgh as

cigarette smokers gathered around the flagpole at the 23 story federal building employees of multiple agencies said they had been instructed to not publicly talk about the pending shutdown [reis thebault washington post 28 sep](#)

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web mar 16 2021 while you re perusing our flagpoles you ll notice that some are 20 feet tall whereas others state they re 20 ft lt the lt is an abbreviation for light duty our 20 foot light duty flagpole can only withstand winds of up to 75 mph however the heavy duty 20 foot flagpole can withstand winds of up to 95 mph if your state s prone to

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web feb 7 2021 see video of the newly constructed flag pole at the bailey county ems station in muleshoe texas dedicated on february 7 2021 to the memory of lcpl chad e bales usmc who died in service

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web jul 17 2023 the pole the selection of pole height is critical to the successful display of your ceremonial flag you should select a pole height that is at least one foot shorter than the ceiling height where the flag is to be displayed e g minimum of 9 ceiling for display of a ceremonial set built with an 8 pole to allow space for the

flagpole dedication script pdf - Jul 14 2023

web of 1 in the name of disabled american veterans chapter 3 i dedicate this flagpole and veterans memorial may it perpetually fly our colors as the emblem of the cause for which our country has fought and continues to fight at the very top is the flag of our country safe within its folds are the freedom and fealty of our nation

flagpole dedication and flag raising ceremony coshocton tribune - Feb 09 2023

web may 27 2021 flagpole dedication and flag raising ceremony pastor mike janson of coshocton christian tabernacle says a prayer and doug schaefer of the veterans service office speaks for a flag raising ceremony [leonard l hayhurst leonard l hayhurst coshocton tribune](#)

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web sep 29 2017 how to do an american flag raising ceremony 1 choose the flag and pole size choose the flag and pole size the flag code gives recommendations for the flagpole 2 carry the flag carry the flag respectfully and make sure the flag does not touch the ground or floor the flag should 3 raise the