



REPORT ON THE INTER-UNIVERSITY STUDENTS DEBATE ON TAX JUSTICE

THEME: ADVANCING THE TAX JUSTICE AGENDA IN UGANDA; THE ROLE OF THE YOUTH

DATE: 6th-7th NOVEMBER 2018

VENUE: UGANDA CHRISTIAN UNIVERSITY





Table of contents	Page
Acronyms.....	3
Introduction.....	4
Opening remarks.....	5
Communication from UDS.....	5
Masters debate.....	6
Debates in round 1.....	7
Debates in round 2.....	12
Debates in round 3.....	15
Quarter finals.....	20
Semi finals.....	22
Final round.....	23
Lecture from Mr. Joshua Bitindi URA.....	23
Closing Remarks.....	24
Award ceremony.....	25
Annex 1: Tentative program.....	27
Annex 2: Debates in round 1.....	27
Annex 3: Debates in round 2.....	28
Annex 4: Debates in round 3.....	29



Acronyms

CSOs	Civil Society Organisations
DRM	Domestic Resource Mobilisation
GDP	Gross Domestic Product
IFFs	Illicit Financial Flows
ILO	International Labour Organisation
NGOs	Non-Governmental Organisations
NWSC	National Water and Sewerage Corporation
SEATINI	South and East African Trade and Information Negotiation Institute
UCU	Uganda Christian University
UDS	Uganda Debate Society
WHO	World Health Organisation
YTJN	Youth for Tax Justice Network



act:onaid



Introduction

Despite Uganda's efforts to sustainably increase its revenue collections, the fiscal regimes governing revenue mobilization in Uganda have portrayed negative and positive effects. This comprises the domestic tax laws, tax treaties, investment agreements all which provide for a wide range of incentives. In many cases companies enjoy a wide range of 'investment incentives' coupled with asymmetric tax agreements and treaties that often favor wealthier countries, from which most multinational companies originate. In recent times there has been a growing reluctance among wealthier nations- owing to a shift in global priorities, donor lethargy and internal economic turmoil- to offer financial support to developing countries. As a result the Ugandan government has begun to target the informal sector as a source of additional revenue. This has brought about an unbalanced mix between direct and indirect taxes, most of which tend to be regressive leading to the expansion of the chasm between the rich and the poor.

However, Uganda has to take a stand to promote economic transformation and also reduce inequality. This means that there is need for greater inclusion of people at the grassroots, especially the youth. Previous efforts to engage and empower stakeholders across the continent have mostly targeted the media and policymakers such as parliamentarians. Uganda's growing youth population comes with high energy, creativity and talents, which are "also the key to future prosperity". It is therefore important to engage young people on issues of financing for Development with a focus on Tax Incentives, illicit financial flows, and taxation of the Informal Sector.

It is upon this background that SEATINI Uganda, Oxfam, Action Aid and Youth for Tax Justice Network, organized an inter-university students debate, as an opportunity for students in universities in Uganda to learn about tax justice. This debate will introduce the students to the concept of tax justice and the role they play in pushing their governments to effect progressive taxation measures as well as mechanisms to curb the outflow of resources. This would go a long way in giving them a glimpse into other perspectives especially on emerging linkages between tax and development and most of all, make them aware of the responsibilities that await them as future leaders and decision-makers on Uganda's financing for development prospects.

The following universities attended the Debate Tournament;

1. Makerere University
2. Uganda Christian University
3. Islamic University of Uganda
4. International University of East Africa
5. Kampala International University
6. Cavendish University
7. Uganda Martyrs University, Nkozi
8. Kyambogo University



9. Makerere University Business School
10. Gulu University
11. Mbarara University of Science and Technology
12. Mountains of the Moon University

Welcome remarks

Dr. Anthony Kakooza, the Dean of the faculty of Law UCU, welcomed all participants and was excited to note that about 11 universities were represented. He thanked SEATINI, YTJN, Action Aid and Oxfam for organizing and funding the Inter-university debate. The Dean welcomed all participants to UCU, especially those that hadn't been there before. He mentioned that he was representing the university and the Vice chancellor who couldn't make it to the debate. He thanked CSOs for partnering with universities to extend education services to students. Dr. Kakooza compared the skills that students get from education to an eagle and how it teaches its young to fly. Eagles throw their eaglets off a cliff in order to teach them how to fly. The eagle then watches them almost fall to their death and it grabs them back to the cliff. This is done over and over until the eaglets learn how to flap their wings and fly. He related this example to various institutions that impart skills and teach students how to make money through various ways in order to survive. He encouraged students not to stop on only making money but to also give back to the government under which they work. The debate tournament was one of the ways that the students could learn how to flap their own wings, and give ideas that would help build the economy of Uganda. He hoped that the students would concentrate and learn a lot from the debate proceedings. The dean once again welcomed all participants and encouraged them to feel at home.

Communication from Uganda Debate Society

Ivan Rugambwa from Uganda Debate Society mentioned that they are always nurturing public leadership among youth. The broad theme for this tournament was tax justice whereby everybody should pay a fair share of tax to the economy. Progressive taxation; the more you earn the more you pay is a form of tax justice that is well known to people. However, there are many other forms that would be debated upon. He encouraged students to generate ideas that would inform SEATINI on how to go about tax policies and advocacy. This should be a deliberate way of generating ideas and not just a debate. He mentioned that the tournament would use the British parliamentary style of debate. Mr. Rugambwa also informed the participants that the specific motions of each debate would be given 5 to 10 minutes. Additionally, there would be a model/masters debate to show the student participants how to go about the tournament.

Peter, head of the Judges panel mentioned that debate in nature is a very subjective exercise. Judges must be fair when giving feedback for one cannot be an absolute winner in every body's eyes. However, in order to reduce on the subjectivity, the following fundamentals should be considered;

- Speaker roles; which team is executing better its team roles. The content must be in line with the motion. In the British parliamentary style of debate, each team has a particular role that it executes.

- The manner of presentation will also be judged but priority will be given to content/matter.
- Government sets parameters and not the opposition

Masters Debate round/model round

Taxing religious institutions is a form of tax justice	
Uganda debate society; Government	Opposition
<ul style="list-style-type: none"> • Tax is for good intentions so it should be taxed on something that brings returns and churches are non profit organisations. Churches are not paying taxes in the guise of giving back to community. There is no service as unique as religious institutions. Churches should pay tax but they don't. The savings of the church are not treated the same as savings from businesses and this is not justice. • The debate is not about why URA should tax but the means of acquiring this money. We need to tax these churches and their investments; that is tax justice. We need to widen the tax base and so these churches should be taxed. • The process and the product must both be taxed. Hand outs should be taxed. The government does not discriminate as to say those that contributed are given better roads compared to those that did not contribute. The more religious institutions are taxed the more seats they get at the policy makers table; almost every Ugandan has a religious affiliation so interests are represented. • We cannot trust our money with churches because we did not vote for religious leaders but voted people in government. Church is taxed as an institution and not as individuals; this increases their bargaining power. Development is a sacrifice and religious institutions need to take part. 	<ul style="list-style-type: none"> • It is very sad when u don't understand the basics of how to deal with tax. Church members are the same citizens of the country that pay tax. Churches utilise their money to for example build schools which in turn pay tax. Churches like Watoto have visible investments that are being taxed for example schools. • This debate is about religious denominations and not just churches. The basis of taxation should come from profit making organisations and these organisations are non-profit organisations. The money they get is a hand out and it shouldn't be taxed. • From the legal perspective, churches are not supposed to pay taxes because they are non-profit organisations. • The government is confused about the means of collecting tax. These institutions already pay tax in form of VAT and other indirect taxes. The government's arguments of taxing churches are ambiguous.



Observations

- The opening, government did a good job and opposition did well at the closing.
- The closing opposition wins
- Two things; 1)debate is indeed subjective so people have to have different opinions
2) The concept of feedback is important

Feedback from audience

- The debate was fair in general; it fell in the rules of engagement, the language was commendable.
- The deputy leader of opposition took many questions but only responded to one

At this point, team names (animal names) were introduced and debates continued in 7 different rooms. It should be noted that Government affirms while opposition opposes the motion as illustrated in the tables below.

Debates in Round 1

Panel 1

This house as a youth dominated developing country would exempt youth start-ups from direct tax	
Government (Deer, Mongoose)	Opposition (Elephant, Mole)
<ul style="list-style-type: none"> • Youth are between the ages of 16 and 30; they are trying hard to make life for themselves therefore direct taxes shouldn't be imposed on them. They already pay lots of bills like rent, start-up capital, and start up expenses so the government should not scare them away with taxes but encourage them. • Youth should be encouraged to work hard without threat of taxing the little they have. This also reduces crime rates caused by idleness and redundancy. • Make taxes fair for everybody but especially the youth • The government is encouraging youth to compete with multinationals. They need to grow to be able to compete and imposing tax will impede this. 	<ul style="list-style-type: none"> • Youth take the biggest percentage of the population in Uganda; this makes them the largest tax base, therefore they should be taxed and not exempted. • There are youth livelihood programs brought about by governments and they should be taxed. • Taxation should be done at a certain level depending on how the business is progressing but no complete exemptions. • Youth need to be involved in Tax policies and formulation

Communication from the Judges



Strengthening Africa in World Trade



- The debate was not well done.
- The debaters did not understand the motion properly
- All debaters missed out speaker roles
- The role of the Prime Minister was to set the pace of the debate but he did not do that.
- Most speakers had inconclusive points
- There were lots of contradictions.

Panel 2

This house as a youth dominated developing country would exempt youth start-ups from direct tax	
Government (Horse, Giraffe)	Opposition (Cheetah, Bear)
<ul style="list-style-type: none"> • The majority of youth are between 18 and 35 years and 8 to 10mouth start ups die in the first 2 years due to taxes. • If there are no taxes, youth will be encouraged to start businesses thereby curbing unemployment and idleness. • The youth need to be protected so that businesses grow • Helps youth to divert from immorality • Youth should be exempt from taxes and multi-national companies taxed more to cover the gap • Taxes drain the small firms • There is no guarantee for survival of start ups if taxes are imposed • Youth start ups operate on low income • 80% of the Ugandan population are poor and are not taxed; however the businesses they do are taxed. This does not make sense. 	<ul style="list-style-type: none"> • If youth are exempted from paying taxes, they will run to gambling. The economy lacks funds and since youth account for the biggest percentage they need to pay tax • Taxation will wake the youth up and will encourage them to work hard • Youth still pay indirect taxes

Judges Remarks

- The parameters should allow participants to draw examples from outside Uganda; there should be no restrictions of what, where, how and why?

Panel 3

This house as a youth dominated developing country would exempt youth start-ups from direct tax	
Government (Squirrel, Raccoon)	Opposition (Wolf, Crab)
<ul style="list-style-type: none"> • The resources are limited • Most youth own retail small shops that don't have enough capital to be taxed • At this point, youth are just trying to develop skills to join main stream business. • Most youth start with loans, their purchase power is low; they most probably don't even have any employees and it's unfair to tax such businesses. • There is no credibility in taxing loans since most youth start with loans • They will still pay indirect taxes like VAT. • Start ups, given a chance to thrive would grow and develop like multinationals; but if taxed in the beginning stages they will most likely fail. 	<ul style="list-style-type: none"> • Youth should be taxed directly because they form the biggest part of the population of Uganda • It is through these start ups that government will get most revenue • Effective Domestic Resource Mobilization is only done when people are paying tax.

Comments from Judges

- The quality of the debate was not good; more training was recommended
- Analysis of points given by Opening Government was weak
- Opposition did not give a good extension

Panel 4

This house as a youth dominated developing country would exempt youth start-ups from direct tax	
Government (Tiger, Gazelle)	Opposition (Octopus, Camel)

<ul style="list-style-type: none"> • Direct tax is levied directly on goods • Strengthen laws that regulate tax collection • There are various sources of tax in the country besides these businesses • Taxes should not be levied on youth start ups before they have grown but rather later on • Tax is money charged by the government on business entities 	<ul style="list-style-type: none"> • Formalise informal sector • Taxation is not selective but inclusive • They need to pay tax to facilitate development • There is no income generation because the biggest population is excluded from tax policy
---	--

Panel 5

This house as a youth dominated developing country would exempt youth start-ups from direct tax	
Government (Boar, Panda)	Opposition (Buffalo, Donkey)
<ul style="list-style-type: none"> • Exemption means exclusion, removing or stopping • Tax is money charged by the government on business entities. • Start ups are upcoming businesses • If there is no tax, youth will be encouraged to join business ventures and participate fully • Help youth build up capital/income • Direct tax is levied directly on goods • Youth should be given time to develop their start-ups and taxed at a later stage • Impart financial skills • Strengthen laws that regulate tax collection • Advocate for innovativeness instead 	<ul style="list-style-type: none"> • The youth should pay because this will give them leverage and courage to ask government for public services • The youth should be capacitated with knowledge of business and how to operate instead of exempting them from tax • Formalise informal sector into formal • Youth do not contribute a lot to the economy and this is the only way to involve them • There is no income generation because the biggest population is excluded from tax policy.

Panel 6

This house as a youth dominated developing country would exempt youth start-ups from direct tax	
Government (Beaver, Antelope)	Opposition (Turtle, Whale)

<ul style="list-style-type: none"> • Youth make up 45% of Uganda’s population • Taxes should not be levied on youth start ups before they have grown but rather later on • A big percentage of youth is not even employed • This will encourage youth to do business hence curbing unemployment • It’s not fair to exempt foreign investors and then tax local start-ups • There are various sources of tax in the country besides these businesses • Start ups are exempted from tax in the beginning but will pay eventually 	<ul style="list-style-type: none"> • The statistics presented are wrong • We should follow the principle of inclusiveness and fairness • There shall be increase in government revenue • Services like electricity to run some of these start-ups run on the benefit attained from taxes. • Let’s not be selective in taxation
---	---

Comments from judges

- It is expected of the opening government to lay the foundation of the debate
- Appreciate speaker roles

Panel 7

This house as a youth dominated developing country would exempt youth start-ups from direct tax	
Government (Dove, Lion)	Opposition (Panther, Cob)
<ul style="list-style-type: none"> • Start ups pay indirect taxes already And so contribute to the development of the country • Time period- 5years exemption period, not forever 	<ul style="list-style-type: none"> • Youth take 60% of the population • They need to pay tax to facilitate development • There should be no exemptions to enforce fairness; everybody should trade on equal ground • Government cannot afford to lose this revenue

Panel 1

This house believes that corporate taxation on service providers of basic needs e.g NWSC is gross violation of Human Rights.	
Government (Donkey, Panther)	Opposition (Giraffe, Turtle)
<ul style="list-style-type: none"> • 3600 Ugx for a unit of water yet an ordinary Ugandan earn less than a dollar. We have a right to water so NWSC and such companies should not be taxed. • Government does not advocate for people in the urban centres only but also those in rural areas. • Human right; water is a basic need and organisations that provide it shouldn't be taxed. Do not infringe on these human rights by imposing tax. • These taxes are not justifiable in regards to the Ugandan government. A person can survive only 3 days without water and a week without food. Water is detrimental to human life and therefore no taxation. 	<ul style="list-style-type: none"> • Corporate tax should stay and these organisations should adhere taxes have to fund the national budget. NWSC makes profit so it should be taxed. • Progressive realisation is key. There is no sustainability in a country that cuts its tax base. These are essential service providers and we cannot do without their product so they should pay tax. • Citizens have rights but government has a duty to perform. If taxes are imposed, there will be a wide coverage and even rural areas will get water. For efficient service delivery. • There are no rights being infringed on here. This tax is very beneficial.

Feedback from the judges

- Poor time management
- POI s lasts for only 15 seconds and expire
- It was a fair debate but speaker roles are still lacking; the opening argument should set the tone and flow of the debate.
- Taxation is definite
- When you make an argument ,please sustain it through

Panel 2

This house believes that corporate taxation on service providers of basic needs e.g NWSC is gross violation of Human Rights.	
Government (Gazelle, Squirrel)	Opposition (Tiger, Deer)

<ul style="list-style-type: none"> • Corporate tax is tax levied on corporate bodies/entities • Water is a vital aspect of human survival • Water is a basic need • When such corporate entities are taxed, they will increase the price of services and an ordinary person cannot afford a basic need • This tax is an enemy of progress/development • Taxation of basic needs can be equated to denial of life for a person • Majority of people live below the poverty line and therefore cannot afford to pay for water • It's the duty of government to provide basic needs 	<ul style="list-style-type: none"> • Taxation of service providers is a source of funding for public service • Taxation does not violate human rights • There is need for government expenditure for example on salaries hence need to tax service providers. • To promote equality, service providers need to pay tax as well. • Removing tax won't guarantee improvement of service • Human capital improvement
--	---

Panel 3

<p>This house believes that corporate taxation on service providers of basic needs e.g NWSC is gross violation of Human Rights.</p>	
<p>Government (Lion, Bear)</p> <ul style="list-style-type: none"> • Tax will be a hindrance to basic service provision • Right to life • Article 21 (right to life) states that limitation to basic needs limits livelihood • There are other ways of revenue generation other than taxation 	<p>Opposition (Carmel, Wolf)</p> <ul style="list-style-type: none"> • Taxation should be fair and equitable • Subsidization is the only way to go but service providers must be taxed • Taxes are the only major source of revenue in developing countries. • Paying tax is not violation of human rights • Taxes are a measure of the quality of service; it is easier to demand accountability when one has paid tax

Judges' comments

- The debate was rendered uninteresting and failed to meet the standards in regards to team roles
- There was nothing new tabled
- Speaker roles were not performed
- There were no extensions
- Debate on what is mentioned and not what you think about

Panel 4

This house believes that corporate taxation on service providers of basic needs e.g NWSC is gross violation of Human Rights.	
Government (Panda, Buffalo)	Opposition (Beaver, Octopus)
<ul style="list-style-type: none"> • Human rights are an entitlement • This tax affects people directly • Government needs to protect its people • There is not enough piped water in rural areas because of such taxes yet water is a basic need 	<ul style="list-style-type: none"> • Human rights are not inherent • Taxation should be inclusive • NWSC is a huge entity with huge profits therefore it should pay tax • Corporate tax is levied on profits of an organisation

Panel 5

This house believes that corporate taxation on service providers of basic needs e.g NWSC is gross violation of Human Rights.	
Government (Mongoose, Whale)	Opposition (Mole, Horse)
<ul style="list-style-type: none"> • Taxation of basic needs affects citizens quality of life • Corporate service providers are to serve people not to tax them • Fundamentals of citizens must be preserved by providing basic needs 	<ul style="list-style-type: none"> • They make profit and so should be taxed • When such companies are taxed, the people get better/reliable services • It brings about inequality among tax payers • The country has lots of debts and cannot afford to not tax service providers. • Increase revenue

Panel 6

This house believes that corporate taxation on service providers of basic needs e.g NWSC is gross violation of Human Rights.	
Government (Antelope, Kob)	Opposition (Boar, Elephant)

<ul style="list-style-type: none"> Uganda has one of the worst health care systems in the world according to WHO Taxing health care services only deepens the predicament Taxation violates the right to access to health care, clean water, clean environment. The right to life is at risk 	<ul style="list-style-type: none"> Personal profits are not being taxed but rather the profits of the organisation. There is need to separate the two entities Taxation is not a violation of human rights Taxation of health services increases the tax base The principle that taxes must be put on anything that is taxable must apply
--	--

Panel 7

This house believes that corporate taxation on service providers of basic needs e.g NWSC is gross violation of Human Rights.	
Government (Racoon, Crab)	Opposition (Dove, Cheetah)
<ul style="list-style-type: none"> Right to life There are other sources of water so one cannot claim violation of rights. 	<ul style="list-style-type: none"> Charges are relative Consider the principles of taxation There should be no exceptions when it comes to taxation Fairness; equal ground Availability of much needed services

Debates in Round 3

Panel 1

This house believes that tax incentives should only be offered to local investors	
Government (Elephant, Deer)	Opposition (Donkey, Antelope)

<ul style="list-style-type: none"> • Tax incentives are deliberate actions of government to encourage citizens to spend more money thru reducing on taxes imposed. Local investors are citizens labouring hard to engage in entrepreneurship and government should focus more on these than foreigners. • This gives citizens more levelled ground to compete in business with foreign investors • It will promote self reliance; the country's economy won't depend on foreigners. • Improvement in standards of living among citizens. • Tax holidays should be given to local investors for motivation purposes • Improves trade • Even though they provide employment; Ugandans are given potter jobs while supervisory and managerial jobs are given to fellow foreigners. 	<ul style="list-style-type: none"> • Foreign investors should also be considered to a certain extent. The nationals do not weigh more than foreign investors. • Foreign investors build hotels and other establishments where the locals get employment thereby contributing to the country's economy. • There is great value addition in terms of advanced technology. • Standards of living improves • Foreign investors address the issue of development better than local investors • Tax incentives are defined as exemption of tax liability to entice investment •
--	--

Comments from Judges

- When one asks a question and it is answered, please do not follow up with another question.
- Quotes should be in English and if not, well translated.

Panel 2

This house believes that tax incentives should only be offered to local investors	
Government (Cheetah, Octopus)	Opposition (Horse, Lion)



Strengthening Africa in World Trade



<ul style="list-style-type: none"> • Creates spirit of patriotism • Promotes Ugandan products • Promotes industrialisation on the local scene • Creation of employment • Boost investment and confidence among nationals • Promotes innovation • Avoid profit repatriation • 	<ul style="list-style-type: none"> • Tax incentives to locals will cripple foreign investors yet Ugandans produce sub standard products • Foreign aid is the major funder of the Ugandan budget so we need to give foreigners incentives • We need good relations with foreign countries • Uganda loses 2.1 %GDP in granting local investor incentives • Foreigners destroy the environment through pollution which is unhealthy for locals
--	--

Panel 3

This house believes that tax incentives should only be offered to local investors	
Government (Buffalo, Tiger)	Opposition (Raccoon, Panther)
<ul style="list-style-type: none"> • Local investors are Ugandans doing business in Uganda • Promotion of local products • Increase revenue • Avoid foreign aid because it comes with unfavourable terms/conditions • Avoid IFFs • Boosts industries that produce local material like Nytil • It's easier to track local revenue compared to foreign investors revenue 	<ul style="list-style-type: none"> • Poor quality products are produced locally; the country needs foreign products to initiate competition • Give incentives to both local and foreign investors • Government can put strategies in place to curb IFFs and still give incentives to foreign investors. • Most achievements/ infrastructure in the country is due to foreign investors • To build diplomacy and international relations, we need to involve foreign investors

Panel 4

This house believes that tax incentives should only be offered to local investors	
Government (Turtle, Dove)	Opposition (Squirrel, Giraffe)

<ul style="list-style-type: none"> Local investors are those that have engaged in local business. Introducing tax incentives will promote development Local investors may not afford these taxes after all Local businesses are collapsing because of taxes so incentives are needed Foreign investors are already well off compared to locals 	<ul style="list-style-type: none"> We have low income entrepreneurs The country cannot do away with foreign investors Incentives should be given to both local and foreign investors Foreign investors are more knowledgeable
---	---

Panel 5

This house believes that tax incentives should only be offered to local investors	
Government (Wolf, Beaver)	Opposition (Mongoose, Panda)
<ul style="list-style-type: none"> These are home based investors who deal in the manufacture of local products Improvement of the local economy Increased income No profit repatriation Development of local markets Growth of local companies for example Mukwano, Bidico limited Reduction of competition from multi-nationals. Innovation and creation 	<ul style="list-style-type: none"> Local investors do not generate enough revenue required for public services Foreign investors bring in more money and provide more employment opportunities to citizens Foreign companies contribute more than local companies.

Panel 6

This house believes that tax incentives should only be offered to local investors	
Government (Cob, Boar)	Opposition (Whale, Gazelle)
<ul style="list-style-type: none"> This encourages investments Foreign investors tend to employ their own people and not locals Foreign investors operate in the country for a short time so there is no sustainability Equality in taxation does not apply to foreign investors Existing companies have benefited from tax incentives These incentives are temporary and not permanent 	<ul style="list-style-type: none"> The principles of taxation are equality and involvement of all investors IMF reports that illicit trade has been fuelled by investors who abuse tax incentives Exemptions lead to loss of revenue We need to curb IFFs Incentives for locals do not stop foreign investors from coming doing business in the country Foreign investors have better machinery

<ul style="list-style-type: none"> • Increased GDP • Protects the local industries 	
--	--

Panel 7

This house believes that tax incentives should only be offered to local investors	
Government (Bear, Mole)	Opposition (Crab, Camel)
<ul style="list-style-type: none"> • Encourages participation in economic development • Foreign investors aim at developing their own countries • To avoid loss of taxes in the name of giving foreign investors tax holidays. • Unemployment due to foreign investors who come and employ their own people 	<ul style="list-style-type: none"> • We don't have machinery • Increase of employment opportunities • Promotion of international collaboration • Development of health sector, education sector, water and sanitation.

Day 2

Recap of day 1

- Prayer
- The experience has been good; from the pan to the fire but well appreciated
- Students have learnt a lot and are glad to be here
- The debate format was experienced for the first time
- Judges need to give guidelines on how the scores are done
- A form is to be issued out at the end of the debate for feedback purposes.

Quarter Finals

Panel 1

This house would conscript businesses in the informal sector into the national tax bracket	
Government (Squirrel, Carmel)	Opposition (Giraffe, Boar)
<ul style="list-style-type: none"> • Informal sector; these are businesses that people are engaged in but not registered • Adopting the system of progressive taxation (you pay according to what you earn) • Enjoyment of social security • Registration of KCCA doesn't extend to businesses outside of Kampala ie rural areas • Channelling of funds in the informal sector • Unfavourable competition • Fulfilling the duty of a citizen to pay tax • This will help government to fulfil its primary obligation • Consumer protection through registration 	<ul style="list-style-type: none"> • KCCA and URSB are registering businesses in the informal sector • Lack of knowledge on taxation because people don't know why they pay tax • Increasing defiance in the formal sector • This will encourage economic development in the country • Voluntary inclusion • Sensitization of the informal sector • Implementation of minimum wage legislation • It requires costs to register these businesses • Increase in the levels of income inequality

Panel 2

This house would conscript businesses in the informal sector into the national tax bracket	
Government (Buffalo, Elephant)	Opposition (Gazelle, Cob)
<ul style="list-style-type: none"> • Government has taken all it can to educate masses about benefits of paying taxes. • With help of organisations like SEATINI • Government has capacitated the youth in funding. 100 million was released to develop their businesses. These are loans free from interest • URSB in conjunction with KCCA have worked together to register all people of informal sector 	<ul style="list-style-type: none"> • Empower the youth to sustain themselves by starting small businesses • Maximizing revenue collection even though there is corruption • The unemployment rate is high so youth need empowerment • Forcefully conscripting youth won't work • The rich individuals are 16.3% of the informal sector and 83.7% are poor and so it's not right to ignore the bigger percentage. • Inability to pay tax

<ul style="list-style-type: none"> • Debt management; through taxing this sector we shall be able to pay back debts • Capital shouldn't be an issue because the government provides youth with money • The government is sensitizing people in the informal sector so as to integrate them in the formal sector • Informal sector benefits from public service so they should be taxed • There are foreign investors doing business here yet they are not even registered 	<ul style="list-style-type: none"> • Youth will be evicted from start ups because of taxes • ILO defines informal sector as a part of the population that is not taxed
--	--

Panel 3

This house would conscript businesses in the informal sector into the national tax bracket	
Government (Dove, Horse)	Opposition (Turtle, Panther)
<ul style="list-style-type: none"> • Conscription is to enrol someone • 80% of Ugandans in informal sector don't pay direct tax • Enrol people in cooperatives and ensure there is a tax bracket • Increasing country's revenue • Empowerment of people in the empowerment sector • Direct taxes in Uganda are forcefully imposed on people. • There is need for good services like hospitals, roads, schools and the money to do this will come from taxes 	<ul style="list-style-type: none"> • Conscription is forcing somebody to accept the concept of tax • Tax education is needed • Unqualified staff doing the conscription • Sensitization is paramount to enable people appreciate their tax payment

Panel 4

This house would conscript businesses in the informal sector into the national tax bracket	
Government (Octopus, Raccoon)	Opposition (Donkey, Whale)
<ul style="list-style-type: none"> • Informal sector; unregistered businesses • 25.89 billion GDP of Uganda in 2017 • The role of the government to tax anything taxable • The government is heavily indebted to countries like China and USA. 	<ul style="list-style-type: none"> • Direct taxation on low income earners goes against the principle of fairness and the need for development. data • People already pay taxes through procurement and licenses • URA is does not have the capability to produce data of unregistered businesses

<ul style="list-style-type: none"> • There are so many untaxed profits in the economy • The government has a mandate to provide services to its citizens • Citizens interests should be upheld • The informal sector has the majority number of tax payers and so should be taxed • New tax policies needed 	<ul style="list-style-type: none"> • There is corruption • The principle of inclusion and fairness should apply •
--	--

Semi Finals

Panel 1

THBT election of more youth representatives to parliament is the best way of achieving a fair and just tax regime	
Government (Squirrel, Octopus)	Opposition (Buffalo, Donkey)
<ul style="list-style-type: none"> • Majority of representatives in parliament are not youth • Detachment of the elderly from the problems affecting the youth • Divergent ideologies along party lines • Strong bargaining power • Increase in the representation of youth • Mobilisation of the youth • Economic and social benefits • 	<ul style="list-style-type: none"> • Presentation of their interests rather than interest of the citizens • Divergent ideologies • Exemption from paying taxes and the burden falls on the youth • We should have a block of youth in the parliament • Tax laws that are realistic and fit are needed • Parliament has not passed laws that are fair and just • Youth friendly policies • Creating more employment opportunities

Panel 2

THBT election of more youth representatives to parliament is the best way of achieving a fair and just tax regime	
Government (Giraffe, Gazelle)	Opposition (Turtle, Raccoon)
<ul style="list-style-type: none"> • Youth representatives are voted into power and government seeks more youth representatives in parliament • Majority of people in parliament are not youth 	<ul style="list-style-type: none"> • Information is there for everyone; even the old people have knowledge not just youth. • 5 people represent youth in parliament and these are enough to represent the whole youth population

<ul style="list-style-type: none"> • Today's trend thrives on knowledge about technology and so youth are needed • The older people in parliament represent their own interests and not those of youth • Their decisions cannot affect tax justice 	<ul style="list-style-type: none"> • Tax sensitization and knowledge is needed • According to the tax regime, the system is far • The number of youth in parliament cannot be increased because this will in turn increase government expenditure
---	--

Final Round

THBT Illicit Financial Flows are the greatest hindrance to tax base growth in Sub Saharan Africa	
Government (Turtle, Dove)	Opposition (Squirrel, Gazelle)
<ul style="list-style-type: none"> • IFFs are the greatest hindrance to tax base growth • Uganda loses 2 trillion in IFFs • South Sudan has lost 22 trillion • Companies under declare their profits • The domestic basket is leaking through IFFs • As earlier stated companies under declare profits • New mechanisms are needed to curb IFFs • They cause economic instability • Redistribution of resources is stunted because these IFFs take money out of the economy. • Taxes are an obligation. It is legal and is a duty • Local budget finance should be enhanced where the budget is funded mainly by local funds other than relying on grants and debts. • Corruption cannot be counted as a hindrance because it cannot be quantified just like poverty • A taxable economy is more important than a poor un taxable economy 	<ul style="list-style-type: none"> • IFFs are not the greatest hindrance but poverty and corruption • Government is losing money elsewhere like 44 trillion in corruption compared to 2 trillion in IFFs • More efforts should be directed to curbing poverty • Empower youth to fight poverty and tax base will increase • Most tax policies in sub Saharan Africa encourage self assessment of taxes and this is dangerous for the tax base. • Stringent models are needed for foreign investors. • Poverty remains the biggest hindrance.

Lecture from Mr. Joshua Bitindi - URA

Mr. Joshua Bitindi began by saluting the debaters and acknowledged that their level of debate and tax



knowledge has completely overwhelmed him. He commended the participants for their level of understanding in regards to tax policies, and declared all of them as winners. He noted that the future of this country is in great hands. Notably, succession is at the center of national development because it through this that government is able to raise resources that are used to implement different programs for example, fighting poverty and corruption. A country is able to deliver services like education, health care,

infrastructure and many more through succession. Therefore, strengthening tax policies has become a key priority for developing countries like Uganda.

This is why CSOs like SEATINI, Oxfam and others are mobilizing resources and organizing workshops like these so that we are able to understand the dynamics around tax policies and administration so that as a country we are able to improve and deliver. DRM has been one of the latest initiatives that developing countries have taken on to mobilize resources so as to be independent from foreign aid which always has strings attached. He informed participants that 25% of Uganda's budget is externally funded and so 75% should be collected internally mainly through taxation.

The tax effort compared to tax capacity is quiet low and needs to be increased. The amount of revenue supposed to be collected in our country right now is not being collected. There are challenges both at the tax administration level, human capacity, systems and processes. The World Bank noted that there are two main obstacles that are affecting Uganda from implementing initiatives of DRM properly, namely; the level of cooperation and coordination between the revenue agencies and civil societies, NGOs and communities is quite limited. Collaboration between these bodies is lacking. Mr. Bitindi mentioned that he was very grateful for such debate opportunities where people are able to share problems and exchange ideas.

The second point from World Bank is the issue of unfavorable policies for example issues to do with tax incentives. These have not been properly applied and utilized. He applauded students in tax societies and clubs at universities for doing a good job of mobilization and advocacy. There is a direct relationship between tax knowledge and tax compliance. People do not pay taxes because they don't have knowledge about them; citizens don't know why they should pay tax. He concluded by encouraging participants to look out for challenges like IFFs, tax evasion, tax avoidance, transfer pricing and profit repatriation. 90% of the banks operating in Uganda are foreign owned and so citizens need to be very vigilant. Corruption is also still a big issue in Uganda. He thanked the organizers and funders of this initiative and applauded students for acquiring such knowledge and understanding of tax policies. He concluded his lecture by thanking all participants, partners and Ambassador Nathan Iumba for upholding such initiatives.

Closing remarks

In his closing remarks, Ambassador Nathan Irumba, Executive Director SEATINI thanked participants for



attending the tournament. He mentioned that a tax culture is very important and taxes must be equitable and fair. SEATINI runs these workshops with the aim of providing knowledge of taxation to the masses, and to encourage people to follow up on the taxes paid; hence the slogan “Follow your Taxes”. However, there are issues of equity both at local and global levels that need to be addressed. Governments seem to have lost the connection between governance, taxation and development. This is why SEATINI, Oxfam and other

players have decided to demystify taxation. Taxation, if well-handled can be used to ensure growth in a country like Uganda. SEATINI discovered that there was lack of knowledge and empowerment among citizens and deemed it necessary to engage different groups of people.

Notably, Uganda is the poorest in the region because there is more money in the economy than the money that is being taxed. He informed the youth that they are the future of this country and advised them to acquire knowledge and use it effectively for the betterment of this country. Citizen should pay tax so that they have a basis to demand accountability. SEATINI is a regional organization and has presence in Uganda Kenya, Zimbabwe, and the goal is strengthening Africa so that it can be confident and demand what belongs to them in terms of accountability. The ambassador thanked participants for making time out of their busy schedules to attend the debate tournament.

Award giving ceremony

All the participants were awarded certificates but would only receive them at a later stage due to a missing signature. SEATINI promised to deliver the certificates to respective universities. On behalf of the Uganda Debate Society, Ivan Rugambwa thanked SEATINI for this great initiative. He requested that next time, debate manuals should be printed and given out in advance for better preparation. He also hoped that in future, regional tournaments would be organized where all regions of Uganda would be represented. On behalf of the adjudicators, he apologized for any technical imperfections.

He went ahead to read out a list of outstanding speakers for recognition (positions 10-1) namely; Nabimanya Dianah, Ainomugisha Barry, Noah, Joseph, Kyobe Dennis, Ahumuza Reagan, Abbas, Wasswa Kassim, Naiga and the best speaker for this year’s tournament was Awino Mercy. In position 4 in the finals was closing opposition, opening opposition in position 3, in position 2 was closing government; the winner of the debate was the opening government. Winners were awarded with trophies, accolades, mugs to mention but a few, from SEATINI Uganda.

Award ceremony in a few pictures



Annex 1

Tentative Programme

Time	Activity	Person Responsible
8:00am-9:00am	Arrival and Registration	SEATINI
9:00am-9:30am	Introductions and Opening Remarks	Vice chancellor, UCU
9:30am-10:30am	Masters Debate round	Uganda Debate society
10:30am-11:00am	Coffee Break	UCU /SEATINI
11:00am-1:00pm	Debate rounds	All
1:00pm-2:00pm	Lunch	UCU/SEATINI
2:00- 3:30pm	Debate rounds	All
3:40pm-5:10pm	Debate Round	All
5:10pm-5:30pm	Debrief and End of Day one	All
Day Two		
8:30am-9:00am	Arrival and Registration	SEATINI
9:00m-10:30am	Quarter final Debate Round	All
10:30am-11:00am	Coffee Break	UCU /SEATINI
11:00am-12:30pm	Semi Final debate Round	All
12:30pm-1:30pm	Lunch	UCU/SEATINI
2:00pm-2:40pm	Key Note Address: “Advancing the Tax Justice Agenda: The Role of the Youth”	Mr. Joshua Bitindi Manager, Project Development, Commissioner General’s Office, Uganda Revenue Authority
2:40pm-4:10pm	Final Debate Round	All
4:10pm-4:40pm	Award Ceremony	SEATINI, URA, UDS
4:40pm-5:00pm	Closing Remarks	SEATINI
5:00pm	Departure	All

Annex 2

Debates In Round 1

Motion: THIS HOUSE AS A YOUTH DOMINATED COUNTRY WOULD EXEMPT YOUTH STARTUPS FROM DIRECT TAXATION

Venue	Opening Gov.	Opening Opp.	Closing Gov.	Closing Opp.	Chair	Panel
ROOM 1	DEER (#1, 72/69, 141)	ELEPHANT (#2, 71/69, 140)	MONGOOSE (#4, 63/68, 131)	MOLE (#3, 68/68, 136)	TIMOTHY KALENDE	NIWAGABA WALTER
ROOM 2	HORSE (#3, 70/74, 144)	CHEETAH (#2, 73/75, 148)	GIRAFFE (#1, 76/74, 150)	BEAR (#4, 62/72, 134)	KEN KABUSHENGA	NICHOLAS NUWAHA
ROOM 3	SQUIRREL (#1, 75/76, 151)	WOLF (#4, 60/60, 120)	RACCOON (#2, 65/60, 125)	CRAB (#3, 61/62, 123)	OJAMBO SHABIL	HENRY TWINOMUJUNI
ROOM 4	TIGER (#1, 80/65, 145)	OCTOPUS (#3, 61/61, 122)	GAZELLE (#2, 67/75, 142)	CAMEL (#4, 61/60, 121)	KIMBUGWE MUZAPHAL	
ROOM 5	BOAR (#2, 72/70, 142)	BUFFALO (#3, 69/66, 135)	PANDA (#4, 62/60, 122)	DONKEY (#1, 72/76, 148)	NTAMBI BLAIR	NALUYIMA SAMANTHA
ROOM 6	BEAVER (#4, 64/70, 134)	TURTLE (#1, 75/74, 149)	ANTELOPE (#2, 74/74, 148)	WHALE (#3, 70/69, 139)	IVAN SEBASTAIN SEGAWA	KANSIIME MUKAMA TAREMWA
ROOM 7	DOVE (#2, 74/73, 147)	PANTHER (#1, 76/73, 149)	LION (#4, 61/61, 122)	KOB (#3, 62/64, 126)	GILBERT ASASIRA	PETER AHABWE

Annex 3

Debates in Round 2

Motion: THBT THAT CORPORATE TAXES ON SERVICE PROVIDERS OF BASIC NEEDS E.G NWSC IS A GROSS VIOLATION OF HUMAN RIGHTS

Venue	Opening Gov.	Opening Opp.	Closing Gov.	Closing Opp.	Chair	Panel
ROOM 1	DONKEY (#4, 64/64, 128)	GIRAFFE (#2, 75/75, 150)	PANTHER (#3, 63/61, 124)	TURTLE (#1, 77/73, 150)	KIMBUGWE MUZAPHAL	GILBERT ASASIRA
ROOM 2	GAZELLE (#2, 75/70, 145)	TIGER (#3, 60/67, 127)	SQUIRREL (#1, 75/73, 148)	DEER (#4, 60/60, 120)	KEN KABUSHENGA	IVAN SEBASTAIN SEGAWA
ROOM 3	LION (#1, 65/60, 125)	CAMEL (#2, 62/60, 122)	BEAR (#3, 60/61, 121)	WOLF (#4, 60/60, 120)	TIMOTHY KALENDE	PETER MUHIZI
ROOM 4	PANDA (#3, 68/69, 137)	BEAVER (#4, 60/68, 128)	BUFFALO (#1, 76/70, 146)	OCTOPUS (#2, 71/74, 145)	HENRY TWINOMUJUNI	NICHOLAS NUWAHA
ROOM 5	MONGOOSE (#3, 62/60, 122)	MOLE (#4, 60/60, 120)	WHALE (#1, 63/63, 126)	HORSE (#2, 63/62, 125)	NALUYIMA SAMANTHA	PETER AHABWE
ROOM 6	ANTELOPE (#4, 64/69, 133)	BOAR (#2, 74/74, 148)	KOB (#1, 75/76, 151)	ELEPHANT (#3, 72/70, 142)	OJAMBO SHABIL	KANSIIME MUKAMA TAREMWA
ROOM 7	RACCOON (#2, 68/68, 136)	DOVE (#1, 73/75, 148)	CRAB (#3, 61/62, 123)	CHEETAH (#4, 60/62, 122)	NTAMBI BLAIR	NIWAGABA WALTER

Annex 4

Debates in Round 3

Motion: THBT TAX INCENTIVES SHOULD ONLY BE OFFERED TO LOCAL INVESTORS

Venue	Opening Gov.	Opening Opp.	Closing Gov.	Closing Opp.	Chair	Panel
ROOM 1	ELEPHANT (#2, 62/61, 123)	DONKEY (#1, 66/63, 129)	DEER (#3, 61/60, 121)	ANTELOPE (#4, 60/60, 120)	PETER AHABWE	NTAMBI BLAIR

ROOM 2	CHEETAH (#4, 71/70, 141)	HORSE (#2, 73/76, 149)	OCTOPUS (#1, 77/75, 152)	LION (#3, 74/70, 144)	KEN KABUSHENGA	OJAMBO SHABIL
ROOM 3	BUFFALO (#1, 80/70, 150)	RACCOON (#2, 68/75, 143)	TIGER (#4, 65/70, 135)	PANTHER (#3, 67/71, 138)	KIMBUGWE MUZAPHAL	NALUYIMA SAMANTHA
ROOM 4	TURTLE (#4, 70/68, 138)	SQUIRREL (#1, 75/75, 150)	DOVE (#3, 72/73, 145)	GIRAFFE (#2, 74/74, 148)	HENRY TWINOMUJUNI	TIMOTHY KALENDE
ROOM 5	WOLF (#1, 73/72, 145)	MONGOOSE (#3, 62/73, 135)	BEAVER (#2, 70/70, 140)	PANDA (#4, 65/64, 129)	GILBERT ASASIRA	IVAN SEBASTAIN SEGAWA
ROOM 6	KOB (#3, 62/63, 125)	WHALE (#2, 65/66, 131)	BOAR (#4, 61/61, 122)	GAZELLE (#1, 60/75, 135)	NICHOLAS NUWAHA	NIWAGABA WALTER
ROOM 7	BEAR (#3, 63/60, 123)	CRAB (#2, 64/67, 131)	MOLE (#4, 62/60, 122)	CAMEL (#1, 72/65, 137)	KANSIIME MUKAMA TAREMWA	