

Uganda's education system need not to be further crippled with internet taxes!

The COVID 19 pandemic has showed us the need to include technologies in our learning systems. The closure of schools last year by the President as a measure to contain the COVID 19 pandemic, created a shift from face-to-face classroom learning to distance learning and virtual teaching methods. COVID 19 also further crippled the economy and has costed many people their sources of incomes and livelihoods.

With the ongoing phased reopening of schools as the pandemic still looms, there is a continuous need to deliver education using distance and virtual methods since some learners are still continuing to learn virtually. Platforms such as WhatsApp, Facebook, emails, Zoom, Microsoft Teams are being used by teachers to deliver online learning material and share lessons with learners. COVID 19 has therefore showed us that technology is not a luxury but a common good that needs to be leveraged on.

Education worldwide is in the middle of a transformational age due to the widespread adoption of technologies. In Uganda, there is a growing need for learners to be competitive in the global market. The government policy of promoting Science, Technology, Engineering and Math (STEM) exemplifies the move towards digital inclusive education, thus the need for educationalists to continuously explore opportunities and discover new ways in which they can use the internet to improve education outcomes. It is hoped that this will enhance learners' access to high-quality inclusive education, including reliable resources for formal, informal, peer-to-peer and self-directed learning. However, to achieve this vision, access to internet is critical; and for access to be meaningful it must be affordable for teachers, schools and individual learners

In 2020, Uganda registered one of the highest mobile broadband data costs in the world, approximately USD 4.00 for 1 GB of mobile broadband data, according to statistics from Alliance for Affordable Internet. Unfortunately, on 1st April 2021, the government tabled the Excise Duty Amendment Bill, 2021 which seeks to impose a 12% levy on internet bundles in the financial year 2021/22. This will in turn raise the cost of the internet bundles. Though the Bill proposes to exempt internet bundles used for medical and educational services, it is silent on what criteria will be used to identify the educational services to be exempted.

Given the nature of internet data bundles and functionalities of the virtual platforms, one wonders what metric and standard will be used to determine whether the bundles being purchased are being used for educational purposes. It is therefore more likely than not that the taxation of internet bundles will include those to be used for education purposes, considering the fact that the same virtual sites and platforms such as YouTube, Facebook are used for educational and none educational purposes. Additionally, academic research is done on various virtual sites such as google, binge, yahoo. It will be difficult to ascertain whether or not a learner is researching for academic purposes.

Meaningful access to digital technologies by the use of the internet supports learners to realize the full range of their economic and social rights including the right to education that is highlighted as a crucial mechanism for economic growth under Uganda's Vision 2040. Similarly, the fourth Sustainable Development Goal (SDG4) calls upon states to substantially increase the number of youths and adults who have relevant skills, for employment, decent jobs and entrepreneurship, which pushes for the need to have affordable internet bundles. Thus, the proposed tax on internet bundles will hike the cost of the already expensive internet bundles and stifle access to education especially of the most vulnerable learners.

It is important to reduce internet costs in order to ensure equitable access to education for all. Recalling research findings from the Uganda Communications Commission (UCC) report after the introduction of OTT in 2018, which highlighted a drop from 47.4% (18.5 million users) to 35% (13.5 million users), should remind policy makers of the negative impact of taxes of on essential services like the internet. Hence, any further increase on the cost of the internet bundles will therefore exacerbate pre-existing inequalities and create new ones.

The government should therefore halt its proposal on levying taxes on internet bundles, reduce the already existing prohibitive taxes, adopt and update its tax laws in line with its obligations under the Ugandan Constitution and international human rights standards so as to make it affordable to facilitate high-quality digital education internet.

Kirunga Joyce
Fellow
Centre for Strategic Litigation /Initiative for Social Economic Rights