



MAKERERE UNIVERSITY

# SCHOOL OF LAW

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## Defense of a Doctor of Laws (LLD)

by



**GWOKYALYA WALIYA**

### Thesis Title

Income Tax Compliance  
Among Small Businesses In  
Uganda: A Legal  
Perspective

Wednesday, 10th January, 2024 8:30 AM  
School Of Law, Lower Auditorium

**SUPERVISORS:** Prof. David Justin Bakibinga & Dr. Emmanuel Bagenda

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