

Oscar Kamusiime Successfully Defends Doctor of Laws thesis

Oscar Kamusiime Mwebesa successfully defended his Doctor of Laws thesis on 13th September, 2023 at a public defence held at the School of Law (SoL) auditorium. Oscar presented before a panel of experts including Dr. Asa Mugenyi who was the opponent, Dr. Gerald Kasigwa and Dr. Dianah Ateenyi Ahumuza. The defence was chaired by Dr. Zahara Nampewo, Ag. Principal – SoL.

His doctorate will be conferred at Makerere University's 74th Graduation Ceremony to be held in January 2024.

Oscar's doctoral thesis titled, '**A Political Economy of Revenue Reforms in Uganda: Business Interest Groups' Influence**', was supervised by Professor David Justin Bakibinga and Dr. Emmanuel Bagenda.

Abstract of the thesis: Political economy underscores how individual and group interests influence economic outcomes. This behaviour often pits business interest groups or its members against government and its agencies when conflict over economic decisions arises. The current political economy literature that links taxation to governance pays limited attention to the doctrine of rule of law, at least within the context of checks and balances, yet it is also an important aspect of political development recognized in the political science as the 'constrained use of social power', form and means of constraint notwithstanding. Using historical cases of socio-economic influence of various societal groups, modern cases of business interest groups' influence over revenue reforms and the relevant literature, I link taxation to rule of law in Uganda and by necessary implication, the linkage among litigation, political order, and economic political change. Therefore, in a bid to apply a political science approach to a legal doctrine, I make the argument that since taxation inevitably breeds contestation, it presents positive implications for the rule of law when firms act collectively and when the courts enjoy judicial independence. In doing so, I confirm that revenue bargaining is a valid state building theory.