

**AUTHOR: FRANÇOIS DUGUÉ JR**

**TITLE: TELECOM TAX ISSUES IN NGN ENVIRONMENT**

**ABSTRACT:** The paper outlines the challenges facing governments in emerging economies with respect to the collection and recovery of taxes and contribution in the increasingly complex NGN environment. It explains how this rapid evolution will particularly affect the emerging countries and stresses, among other needs, the necessity to implement IP Traffic Measurement mechanisms both for their regulatory authorities and the mobile network operators. In this new complex telecom environment, the paper also explains why the ITU's D-50 Resolution is more relevant than ever and what needs to be achieved in terms of policies and technologies to help apply this resolution.