



## CARIBBEAN ORGANISATION OF TAX ADMINISTRATORS (COTA)

### SEVENTH COTA ESSAY COMPETITION 2024

#### 1. Background

The **COTA Essay Competition** is a core element of the public education component of the organisation's work programme aimed at stimulating broad interest in taxation matters in the Caribbean Community (CARICOM). In particular, the Competition is aimed at encouraging youths to become knowledgeable about the tax administration function as potential taxpayers and future decision-makers in the private and public spheres, as well as to engender an interest in this field as a career choice. The **Seventh COTA Essay Competition 2024** is therefore intended to encourage students to become familiar with the activities of their country's tax collection authority and to share their views on how tax administrators can adapt their functions to enhance performance in a rapidly changing national and global environment.

#### 2. 2024 Essay Topic

The world is experiencing unprecedented change driven primarily by technological advances which have transformed the way people live and work. The emergence and adoption of new technologies and their application in the operations of tax departments/authorities has dramatically changed the tax administration function over the past decade. The disruption and ongoing economic uncertainty caused by the Covid-19 Pandemic has resulted in tax administrations not only greatly accelerating digitalization but also continuing to explore innovative technological solutions such as digital payments and artificial intelligence (AI) along with strategies for more cooperative relationships with taxpayers to enhance their performance. Accordingly, the topic for the Seventh COTA Essay Competition 2024 is as follows –

***“How can Tax Administrators adapt to the challenges of the rapidly changing global environment?”***

#### 3. Prizes

The prizes for the **Seventh COTA Essay Competition 2024** are set out below.

Awardee	Prizes
○ First Prize	US\$1,000.00 and Trophy
○ Second Prize	US\$ 700.00
○ Third Prize	US\$ 500.00
The schools attended by the Winners will also receive a prize.	

#### 4. **Criteria for Participation**

Competing Students in the **Seventh COTA Essay Competition 2024** should be between the ages of **14 - 16 years old**. Essays should be between **1000-1200 words** and must be prepared on letter-sized paper using Times New Roman (font size 12) with 1.5 line spacing, fully justified.

Each Competing school may submit a maximum of three (3) essays prepared by students in Grades 9 – 11 (Forms 3 to 5). Each entry must contain the **name of the Member State and the School as well as the name, age and grade (form) of the Competing Student** on the first page of the submission.

Schools are required to submit Essays to the Commissioner/Comptroller of the Inland Revenue/Tax Administration Department/Authority in the respective Member State on or before **12 April 2024**.

#### 3. **Evaluation Scheme**

**Credit** will be given to essays that –

- demonstrate reasonable knowledge and understanding of the country's tax administration function, tax structure, development priorities as well as the impact of global changes;
- reflect logical presentation of facts as well as sound argumentation; and
- reflect the use of proper grammar and punctuation.

Ingenuity of ideas and the use of examples or illustrations will be rewarded.

The **marking system** for the Competition will be based on the following schema:

<b>Evaluation Criteria</b>	<b>Marks</b>
Knowledge and understanding of the country's tax structure and the challenges confronting the tax authority as a result of a rapidly changing global environment	<b>25</b>
Relevance and depth of research	<b>25</b>
Quality of argumentation	<b>20</b>
Ingenuity of ideas and use of examples/illustrations	<b>20</b>
Use of proper grammar and punctuation	<b>10</b>

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<b>TOTAL</b>	<b>100</b>

4. **Coordination of Essay Competition**

Overall coordination of the Essay Competition will be undertaken by the CARICOM Secretariat in collaboration with the participating Inland Revenue/Tax Administration Department/Authority in each Member State. The latter would be responsible for the coordination of the Competition at the national level. In this regard, the participating Inland Revenue/Tax Administration Department in each Member State would be responsible for publicizing the Competition and for direct communication with the Ministry of Education and Secondary schools in the respective Member State. The Head of each participating Inland Revenue/Tax Administration Department/Authority will also be responsible for adjudicating the winning essays at the **national level** and for forwarding same to the CARICOM Secretariat for final determination of the **regional winners**.

5. **Entries at Regional Level**

Participating Inland Revenue/Tax Administration Departments/Authorities are invited to submit no more than **3** of their best Essays to the CARICOM Secretariat by **17 May 2024**, preferably via mail, in sealed envelopes marked **SEVENTH COTA ESSAY COMPETITION 2024**. Entries could also be submitted by email to [cota@caricom.org](mailto:cota@caricom.org) – the Subject of the email should clearly indicate **SEVENTH COTA ESSAY COMPETITION 2024**.

The names of regional winners will be published by the CARICOM Secretariat in **July 2024**.

**Caribbean Community Secretariat**  
**6 February 2024**

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