CARIBBEAN ORGANISATION OF TAX ADMINISTRATORS (COTA)

FIFTH ESSAY COMPETITION 2017

1. **Background**

The **Fifth Essay Competition** of the Caribbean Organization of Tax Administrators (COTA) is a major element of the public education component of the COTA work programme which is aimed at stimulating broad interest in taxation matters. In particular, the Competition is aimed at encouraging youths to become knowledgeable about the tax administration function as potential taxpayers and decision-makers in the private and public spheres, as well as to engender an interest in this field as a career choice.

All Governments must have the revenue necessary to fund their operations as well as to provide infrastructure (roads, ports), services such as healthcare and education for the population, and to invest in economic development. The main mission of the tax administration is to efficiently collect the tax revenues due and needed by Governments from taxpayers in accord with the country's tax laws. In undertaking this mission, tax administrations are faced with many challenges including the need to modernize their operations, and to keep in step with new practices arising from the increased application of information communication technologies (ICT). The COTA 2017 Essay Competition is intended to encourage students to become familiar with the work of their country's tax administration and to obtain their views on modernizing tax administration so as to maximize tax revenues.

Essay Topic:

Against this background, the 2017 essay topic is as follows -

> ***"If I were the Head of my country's Tax Administration, what would I do to increase tax revenues to fund the Government's development programmes?"***

Prizes:

The prizes for the COTA Fifth Essay Competition 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.	

2. **Criteria for Participation**

- Competing Students should be between the ages of **14 - 15 years old**;
- Each Competing school may submit 3 papers from students in Grades 9 – 11 (Forms 3 to 5);
- Each entry must contain the name of the Member State, the name of the School and the name, age and grade (form) of the Competing Student on the first page of the submission; and
- Essays should be between 800-1000 words, in Times New Roman (size 12) on quarto-sized paper, with 1.5 line spacing and fully justified.

Schools are required to submit Essays to the Commissioner/Comptroller of the Inland Revenue/Tax Administration Department in their respective Member State on or before **15 May 2017.**

3. **Evaluation Scheme**

Credit will be given to essays that –

- demonstrate reasonable knowledge and understanding of the country's tax administration function and tax structure as well as current modernization drivers;
- 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:

Evaluation Criteria	Marks
Knowledge and understanding of the tax administration function, the country's tax structure and current modernization drivers.	**20**
Relevance and depth of research	**30**
Quality of argumentation	**20**
Ingenuity of ideas and use of examples/illustrations	**20**
Use of proper grammar and punctuation	**10**
TOTAL	**100**

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 Departments 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 Secondary schools in the respective Member State. The Head of each participating Inland Revenue/Tax Administration Department 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**

Heads of Participating Inland Revenue/Tax Administration Departments are invited to submit no more than **3** of their best Essays to the CARICOM Secretariat by **15 June 2017**, preferably via mail, in sealed envelopes marked **COTA ESSAY COMPETITION 2017**. Entries could also be submitted by email to **cota@caricom.org** – the Subject of the email should clearly indicate **COTA ESSAY COMPETITION 2017.** The names of regional winners will be published by the Secretariat in **July 2017.**

Caribbean Community Secretariat
6 March 2017

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