



CARIBBEAN ORGANISATION OF TAX ADMINISTRATORS (COTA)

SIXTH ESSAY COMPETITION 2019

1. Background

The **Sixth 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. The **COTA 2019 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 in the digital age so as to maximize tax revenues.

2. Essay Topic

The rapid growth and acceptance of Information Communication Technology (ICT) worldwide has changed the nature of business transactions and organizational structures. Today, one speaks of digitalization and digitization in respect to almost all aspects of modern life. Tax administration is no exception. The conversation has now shifted to the digital transformation of taxation. Imagine a world in which a tax-payer can pay his or her taxes using a favorite App or the tax administrator can look forward to closing the tax gap through higher rates of voluntary compliance. In the digital age, tax-payers can anticipate automatic, user friendly, real-time response-driven experiences while tax administrators can focus on a more connected and transparent tax compliance process. Accordingly, the 2019 essay topic is as follows -

“Digitalization – Moving today’s tax administration beyond the Twenty-First Century.”

3. Prizes

The prizes for the COTA Sixth 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.	

4. **Criteria for Participation**

Competing Students in the **COTA 2019 Essay Competition** should be between the ages of **14 – 16 Years old**. Essays should be between 800-1000 words, in Times New Roman (font size 12) on letter-sized paper, with 1.5 line spacing and fully justified.

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 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 in their respective Member State on or before **18 April 2019**.

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 the digital transformation process;
- 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 the digital transformation process	25
Relevance and depth of research	25
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 Department 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 **1 June 2019**, preferably via mail, in sealed envelopes marked **COTA ESSAY COMPETITION 2019**. Entries could also be submitted by email to cota@caricom.org – the Subject of the email should clearly indicate **COTA ESSAY COMPETITION 2019**. The names of regional winners will be published by the Secretariat in **July 2019**.

Caribbean Community Secretariat
28 January 2019
