

## Caribbean Organisation of Tax Administrators (COTA)

### MISSION STATEMENT:

*"The mission of the Caribbean Organization of Tax Administrators (COTA) is to promote regional tax cooperation and harmonization while empowering its Members towards achieving higher levels of efficiency and effectiveness in the administration of their tax systems"*

**FOUNDING DATE:** 1972

**SECRETARIAT LOCATION:** Georgetown, Guyana

**TYPES OF MEMBERSHIP:** Ordinary and associate membership only

**OFFICIAL LANGUAGES:** English

**BASIS OF MEMBERSHIP:** National Tax Administration Agencies of Member States and Associate Members of the Caribbean Community (CARICOM)

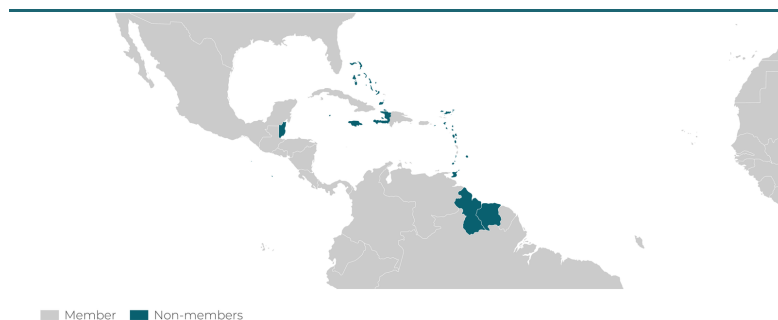
### MEMBERS:

Anguilla, Antigua and Barbuda, Bahamas, Barbados, Belize, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Guyana, Haiti, Jamaica, Montserrat, Saint Lucia, St. Kitt and Nevis, St. Vincent and The Grenadines, Suriname, Trinidad and Tobago, Turks and Caicos Islands; St Maarten (Associate Member)

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### GOVERNANCE STRUCTURE:

The COTA governance structure consists of a General Assembly and an Executive Council. The General Assembly, which includes representatives of all Member States, meets biennially to elect the President and the Executive Council and review the organisation's Annual Report and Work Programme. The Executive Council (comprising a President and five other Members) serves as a Standing Advisory Committee on Tax Administration to the Caribbean Community. The Executive Council meets biannually, provides oversight of the COTA Work Programme, and convenes the General Assembly and Technical Conference. The COTA Work Programme is executed under the auspices of the CARICOM Secretariat through the COTA Executive Secretary, who advises the Secretary General of the Caribbean Community on Tax Administration.



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