

Caribbean Organisation of Tax Administrators (COTA)

FOUNDING DATE:	1972
SECRETARIAT LOCATION:	Georgetown, Guyana
BASIS OF MEMBERSHIP:	National Tax Administration Agencies of Member States and Associate Members of the Caribbean Community (CARICOM).
TYPES OF MEMBERSHIP:	Ordinary and associate membership only
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)
OFFICIAL LANGUAGES:	English
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.
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, as well as to review the Annual Report and Work Programme of the organization. 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 and provides oversight of the COTA Work Programme as well as 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 is the officer responsible for advising the Secretary-General of the Caribbean Community on Tax Administration.

