IMPROVING THE LIVES OF SOLOMON ISLANDERS

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Inland Revenue Division Solomon Islands

MINISTRY OF FINANCE AND TREASURY

INLAND REVENUE DIVISION

STRATEGIC PLAN FOR 2024 TO 2028

Message from the Minister

I am honoured to serve the Solomon Islands as Minister of Finance and Treasury. One of my responsibilities is overseeing our tax system. A strong and fair tax system is the foundation of our nation's progress, allowing the Government to fund essential programs and services that improve the lives of Solomon Islanders.

At the heart of this system is the Inland Revenue Division (IRD) whose role in revenue collection is crucial to driving economic growth and national development. There is nothing in Government that is more important than this—without it we can achieve nothing.

This strategic plan lays out a roadmap for strengthening revenue collection and promoting efficiency, fairness, and accountability. The priorities and supporting initiatives outlined in this plan align with the Government's commitment to creating economic stability and growth, while reinforcing our dedication to building a fair, equitable, and inclusive tax system that benefits everyone.

On behalf of Government, I commend the efforts of IRD in ensuring that everyone who should pay tax is fulfilling their responsibility. We have a long history of non-compliance in some areas, and the efforts in this plan will go a long way to putting that right. We also recognize that the majority of citizens are doing the right thing and paying the taxes they owe on time. We are committed to improving services for these people and businesses.

I also want to acknowledge the hard work and commitment of IRD employees who form the backbone of the organisation and are essential to implementing this plan. IRD is building a strong, competent, and diverse workforce and a supportive and inclusive workplace where employees can thrive and make a meaningful difference in the lives of those they serve every day.

As the Minister of Ministry of Finance and Treasury, I am proud to stand behind IRD's Strategic Plan for 2024 to 2028, a blueprint for a modern, efficient, and fair tax system that supports our nation's prosperity.

Honourable Harry D Kuma, MP
Ministry of Finance and Treasury

Foreword from the Permanent Secretary

As the Solomon Islands works to grow and strengthen its economy, the role of the country's tax administration has never been more important.

The Inland Revenue Division (IRD) plays a critical role in this effort, collecting more than 60% of the government's revenue. These resources are essential for funding vital public services—like healthcare, education, law and order, and infrastructure—that contribute to the wellbeing of our citizens and the development of our nation.

We recognize the challenges we face are not insignificant. In today's fast-changing world, it is important for IRD to adapt, grow, and respond to new challenges, risks, and public expectations. IRD's Strategic Plan outlines key steps it will take to improve compliance, streamline operations, and serve taxpayers better. By modernising its processes, embracing innovation, expanding its workforce, and investing in staff development, IRD will enhance its ability to ensure fair and efficient revenue collection and enable the government to deliver services that support and uplift our communities.

I commend the Commissioner of IRD and his dedicated team for their leadership in developing this forward-looking roadmap. It aligns with our national priorities and vision for the future as well as with our commitment to transparency, accountability, and good governance. The Ministry of Finance and Treasury stands fully behind this plan and will provide the resources and support needed to ensure its success.

I would also like to call on all stakeholders—government institutions, businesses, and citizens alike—to collaborate with IRD to ensure that we can collectively achieve the goals set out in this strategic plan. Together, we can and will secure a prosperous and sustainable future for the Solomon Islands.

Mckinnie P. Dentana
Permanent Secretary
Ministry of Finance and Treasury

Message from the Commissioner

As Commissioner of the Inland Revenue Division (IRD), I am pleased to present our Strategic Plan for 2024-2028. This plan represents an important step for IRD and outlines how we will improve our role as the Government's primary tax collection agency and create an organisation we can all be proud of.

Two years ago, we began a transformative journey to modernise our tax administration. This journey involves enhancing our ability to generate revenue needed to fund vital public programs and services. At the same time, we have introduced progressive measures to promote gender equality and social inclusion across our organisation which benefit everybody. The priorities in this plan will help us to advance our reform efforts, and in turn improve the lives of all Solomon Islanders. They will also help us achieve our vision of being **a modern, efficient, and highly skilled organisation, recognized for our responsiveness and reliability, trusted for our fairness and integrity, and respected for our commitment to delivering high quality services to the people and communities we serve**.

Our work over the next five years will focus on six key areas: improving service, strengthening compliance, administering tax policies and legislation effectively, simplifying our business processes, improving data and use of technology, and developing our people.

I would like to sincerely thank our donor partners – the Asian Development Bank, along with the Governments of Australia, New Zealand, and Solomon Islands. Their funding, guidance, and expertise have been important to our modernisation efforts and their continued partnership will be key to our success. I also want to recognise the dedication of IRD staff, whose hard work and commitment will drive the success of this plan and help us achieve our reform goals.

As we move forward, I am confident that with our staff's dedication and continued partner support, we will achieve our goals and help shape a bright future for the Solomon Islands.

Joseph Dokekana
Commissioner
Inland Revenue Division

IRD MANDATE

IRD is a division within the Ministry of Finance and Treasury (MoFT), entrusted with administering and enforcing the country's tax laws. The laws we administer include:

- Income Tax Act (Cap 123), 1965
- Tax Administration Act, 2022
- Goods Tax Act (Cap 122), 1993
- Sales Tax Act (Cap 125), 1990
- Stamp Duties Act (Cap 126), 1940

Our mandate is to collect revenue which is used to fund essential public services that Solomon Islanders depend on—like healthcare, education, law and order, and infrastructure—and ensure that individuals and businesses are in the tax system and pay their fair share of tax under the law.

During the planning period, a Value Added Tax (VAT) Bill will be introduced and will replace the Goods Tax Act, Sales Tax Act, and Stamp Duties Act.

We also oversee the registration and licensing of motor vehicles in accordance with the Road Transportation Act and Regulations.

How we fulfill our tax mandate:

To achieve our tax administration mandate, we use a risk-based compliance model that categorizes taxpayers based on their behaviour and level of compliance (Figure 1). This allows us to tailor our strategies, ensuring that support is provided where needed and enforcement action is taken where warranted. By applying this model, we can allocate resources more effectively, minimize unnecessary interventions, and uphold fairness and trust in the tax system. The model consists of four key components:

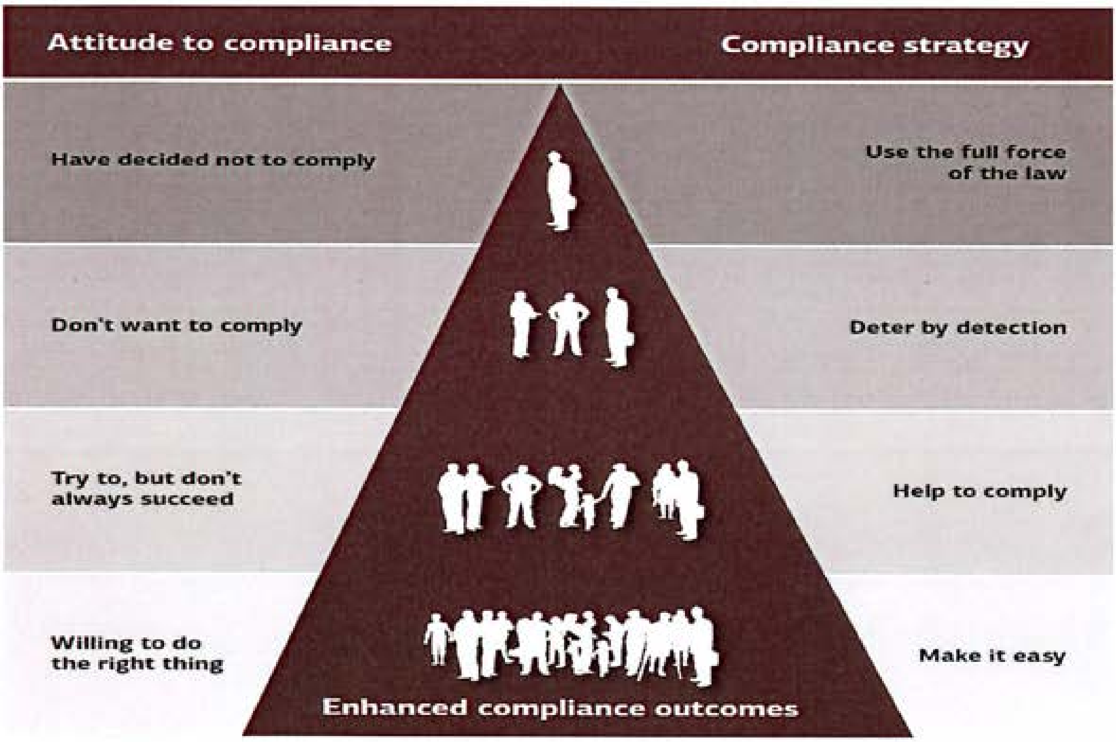
1. Voluntary compliance: Voluntary compliance is the foundation of the model. We aim to make it as easy as possible for taxpayers to understand and meet their obligations by providing clear guidance, accessible resources, and simple processes. To support this, we are focusing on education and communication, ensuring that those who are willing to comply get the information and assistance they need.

2. Assisted Compliance: For those taxpayers who want to comply but face challenges or make errors, we will offer tailored assistance and support to help get them back on track. This includes reminders, outreach programs, and direct guidance to address misunderstandings or minor non-compliance. Our goal is to bring taxpayers into full compliance with minimal intervention and help resolve issues before they escalate.

3. Deterrence through Monitoring: For taxpayers who choose not to comply, such as by consistently under-reporting income or delaying filings, we will closely monitor their activities. We will use a range of measures, including audits and reviews, to ensure accurate reporting and deter future non-compliance.

4. Enforcement for Deliberate Non-Compliance: At the top of the compliance pyramid are taxpayers who deliberately avoid or evade their tax obligations by hiding income or falsifying records. For these cases, we take stronger, more decisive action, employing progressively severe enforcement measures—like penalties, investigations, and legal action—to maintain the integrity of the tax system and ensure fairness.

Figure 1



By understanding the varying behaviours and attitudes toward compliance and applying strategies tailored for each group, our goal is to guide as many taxpayers as possible down through the compliance pyramid—creating a system where voluntary compliance becomes the norm. This approach will allow us to reduce reliance on enforcement actions, direct efforts and resources to those who fail to comply with their obligations and ultimately foster a fair and equitable tax system for everyone.

PEOPLE AND PARTNERSHIPS

Our people:

At the heart of IRD's success lies our workforce, a team of professionals that include managers, auditors, accounts officers, customer service officers, legal advisors, vehicle and registration officers, and administrative support staff. Each team member plays a crucial role in delivering on our mandate and ensuring fairness and transparency in every aspect of our work. While most of our staff are based in Honiara, our satellite offices in Auki, Gizo, and soon Noro, ensure that services are available where they are most needed.

As part of our commitment to advancing tax reform and modernising our operations, IRD is expanding its staff complement from 130 to 251 employees. This expansion will enhance our capacity to deliver on key functions, such as compliance monitoring, auditing, debt recovery, and taxpayer services; improve the effectiveness of our enforcement actions, strengthen relationships with taxpayers, and ultimately facilitate higher levels of voluntary compliance. It will also support the growing need for specialised skills in areas like data analytics, risk assessment, and digital service delivery. For more details about our workforce expansion plans, please refer to Appendix A.

In addition to expanding the workforce, IRD is committed to supporting employees grow through professional development, training, and skill building programs. These efforts will ensure that our staff have the skills, knowledge, and tools they need to keep up with changing tax laws, new technologies, and best practices, allowing them to perform their duties confidently and effectively.

Partnerships:

We also recognize the importance of establishing productive partnerships toward achieving our goals. That is why IRD is working closely with other MoFT divisions, other government agencies, businesses, industry stakeholders, and international organisations to share information and best practices, improve service delivery, strengthen compliance, and enhance transparency in tax administration.

We are also working closely with key funding partners, including the Asian Development Bank and the governments of Australia, New Zealand, and Solomon Islands. Their support is crucial in advancing our reform agenda and modernising our tax administration.

CORPORATE COMMITMENTS

At IRD, our mission, vision, and core values are the heart of everything we do. They inspire us to continuously improve and evolve, deliver exceptional service to the people of Solomon Islands, and establish ourselves as leaders in the public service, setting the standard for excellence.

Our Mission

To improve the lives of Solomon Islanders by collecting revenue that is used to fund vital programs and services, while promoting voluntary compliance through education, quality service, and responsible enforcement.

Our Vision

To be a modern, efficient, and highly skilled tax administration recognised for our responsiveness and reliability, trusted for our fairness and integrity, and respected for our commitment to delivering high quality services to the people and communities we serve.

Our Values

As we pursue our mission and work toward our vision, we will be guided by the following core values:

- **Leadership:** We lead by example, fostering a culture of responsibility and service, ensuring that our actions inspire public trust and confidence.
- **Excellence:** We strive for excellence in everything we do, setting ambitious standards, demonstrating high levels of competency and professionalism, and continuously improving our services, programs, and overall performance.
- **Integrity:** We uphold the highest standards of honesty and ethical conduct and ensure fairness in all of our actions and interactions.
- **Collaboration:** We actively seek opportunities to engage with key partners and stakeholders and foster open communication, drawing on diverse perspectives to enrich our decision-making and drive meaningful change.
- **Respect:** We treat everyone with fairness, dignity, and consideration, while prioritising the wellbeing of our employees.
- **Diversity:** We are committed to fostering a diverse and inclusive workplace that champions gender equality and empowers all individuals to reach their full potential.

OUR COMMITMENT TO THE PUBLIC

At IRD, we are dedicated to serving the public with fairness, transparency, and professionalism. To demonstrate this commitment, we have created a Customer Charter that explains what the public can expect from us anad what we expect from the public.

The Charter sets out our promise to provide clear, respectful, and reliable services. It also helps everyone understand their roles and responsibilities to ensure a positive and fair experience for all. For more details, please refer to the full Charter, included in Appendix B.

OUR COMMITMENT TO GENDER EQUALITY AND INCLUSION

As part of our goal to be a modern and inclusive tax administration, IRD is committed to promoting and advancing gender equality and inclusion in all aspects of our work. This involves fostering a culture of respect and ensuring that all employees enjoy equitable opportunities to develop and advance in their careers.

We also believe that by embracing diversity and promoting inclusion, we will strengthen organisational decision-making and enhance our ability to serve the public effectively. More information on our approach to gender equality and inclusion and our Gender Action Plan can be found in Appendix C.

OPERATING CONTEXT

IRD operates within a changing and evolving environment shaped by a variety of external and internal factors. These include policy reforms, economic shifts, social considerations, technological developments, and organisational shifts and challenges. Understanding these influences is crucial as they will help us to identify our priorities and approach to fulfilling our mandate of ensuring compliance with tax obligations.

Policy Environment and Tax Reforms

Significant reforms are reshaping the tax landscape, including the recent enactment of the *Tax Administration Act* and the anticipated implementation of the *Value Added Tax*. These reforms aim to modernize and simplify the tax system, ensuring it remains relevant and fair. The government's planned re-write of the *Income Tax Act* during this period will also introduce additional changes that will impact taxpayers and IRD's operational responsibilities.

IRD's role in these reforms is to ensure effective implementation, while helping taxpayers to understand new requirements, including their obligations. Public awareness campaigns and stakeholder engagement will be important in fostering compliance and transparency as these reforms take effect.

Economic Factors

The structure of Solomon Islands' economy presents unique challenges and opportunities for tax administration. High-revenue sectors, such as logging, fisheries, and telecommunications, are significant contributors to the tax base. Ensuring full compliance within these and other industries is critical to maintaining a stable revenue stream that supports national development. As a result, IRD will adopt risk-based and data-driven compliance strategies to identify non-compliance and tax gaps and enforce tax laws effectively within all sectors.

The informal economy is also a major source of untapped revenue, and IRD will focus on engaging this sector. Women play a key role in the informal economy, and we will be enhancing our efforts to reach them, providing tailored education and support. By giving them tools and knowledge, we can help them better understand the tax system, including compliance requirements and obligations. Meeting and consulting with women in the informal sector, will also help IRD to understand specific barriers they face interacting with the tax system and will allow us to adjust our programs and services accordingly. Making our programs processes simpler and offering practical support will ultimately encourage more women to formalise and register their businesses, helping to grow the tax base.

Social Considerations

Persistently low tax filing rates underscore the need for a comprehensive approach to improving taxpayer compliance. As such, IRD will prioritise enhanced education and outreach initiatives aimed at increasing public awareness of tax obligations and the positive impact of revenue on public services and community development. By utilising different communication channels such as social media, community workshops, and partnerships with local organisations, IRD will ensure that critical information reaches all segments of the population, fostering trust and voluntary compliance.

To better understand and address taxpayer concerns, IRD will also need to establish feedback mechanisms that identify barriers to compliance, such as complexity in filing processes or lack of clarity about obligations. Insights gained will help refine strategies and improve taxpayer services.

Technology

Modern tax administrations depend on advanced technology. However, IRD's systems, particularly the Tax Administration and Information System (TAIS), have struggled to meet the growing demands of today's tax landscape. Key systems challenges have included inefficiencies in data exchange, misalignment of workflow processes with legislative frameworks, and limited automation in reporting and analysis. While some upgrade efforts have already been completed, and others are underway, sustained focus and investment in systems improvements will be essential to improving tax management and compliance.

Key areas for improvement must include automating data exchange with key government entities to enhance inter-agency collaboration, aligning systems processes with new and updated tax laws, expanding e-tax services to enable seamless online filing and payment, and investing in advanced reporting tools to minimize manual interventions/workload and facilitate quicker identification of compliance trends, risks, and gaps. A revamped and up-to-date website and a well-organized internal intranet is also needed to ensure that taxpayers and staff alike have access to key resources and information.

Data Management

Ensuring the integrity and reliability of taxpayer records helps to support accurate assessments, effective compliance measures, and efficient debt collection strategies. As a result, IRD will prioritize data integrity, strengthen internal controls, implement enhanced validation processes, and undertake targeted data improvement efforts. Such initiatives will provide a solid foundation for informed decision-making and improved reporting capabilities.

Expanding IRD's data collection efforts is equally important. By capturing a broader range of taxpayer data, IRD can gain deeper insights into taxpayer behaviour and trends, better assess risks, and direct efforts and resources accordingly. The ability to disaggregate data by gender will also help IRD to better understand how the tax system impacts women and men differently, allowing for better support and fairer and more effective compliance strategies.

Effective Risk Management

Risk management is key to running a strong tax system. It involves identifying, assessing, prioritizing, and addressing potential problems in a planned way. IRD will need to keep an eye on risks to revenue and operations and ensure those risks are constantly managed. This includes gathering information from various sources, such reports on taxpayer behaviour, tax declarations and audits, and compliance gaps.

To increase accuracy and compliance, IRD will need to increase verification efforts to catch, deter, and prevent false reporting. A strong audit program will help focus on serious cases of non-compliance, using data to select cases based on risk. This approach will reduce the number of audits needed and the time spent on each, while increasing revenue.

Building a skilled audit team will also be essential, with training, development, and mentoring key to maintaining high standards. By establishing clear practices and enhancing staff skills, IRD will ensure audits are thorough, fair, and transparent.

Revenue Collection and Debt Recovery

Managing taxpayers' non- compliance is a significant challenge that will require a comprehensive and proactive approach. Strengthening compliance efforts by expanding monitoring activities, conducting rigorous audits and investigations, and enforcing penalties where necessary will also be critical. Addressing this issue will involve improving auditing capability to improve the number, quality, and depth of audits, with a focus on high-risk taxpayers and businesses to maximise revenue recovery.

IRD is committed to reducing current unpaid tax levels. Decisive enforcement actions, including property seizures for severe cases of non-compliance, will demonstrate IRD's commitment to upholding the integrity of the tax system.

By combining efforts to balance education with enforcement, IRD will be able to create a fair and transparent system that supports compliance and trust. Advanced analytics will be central to these efforts, enabling IRD to identify trends in taxpayer behavior, prioritise high-risk accounts, deploy resources more effectively, and optimize debt recovery.

Investing in staff will also be necessary to achieving these goals. IRD will prioritize specialised staff training to enhance skills and expertise in data analytics, effective debt collection techniques, and legal processes necessary for enforcement. By ensuring staff are well-prepared and confident in these areas, IRD will be better positioned to tackle complex cases, enhance recovery efforts, and uphold the integrity of its operations.

Organisational Capacity

IRD has recently completed a major organisational restructuring to better align its operations with the growing demands of tax reform, improved service delivery, and enhanced compliance efforts. While this restructuring has created a more streamlined and efficient operational framework, the process of strengthening internal capacity is ongoing. A key priority will be to expand the workforce from its current staff complement of 130 to 251 employees, while bolstering critical functions such as auditing, debt recovery, tax assessments, and public education.

Staff development and capacity building will also be critical. To equip employees with the necessary skills to perform their new roles, implement and administer updated policies, and navigate new processes and technology, IRD will need to invest in targeted training programs that focus on both technical and leadership skills. Additionally, gender equality remains a core priority for IRD, and emphasis will need to be placed on creating a more representative workforce and ensuring that women are equitably represented, particularly in leadership roles, in line with IRD's Gender Action Plan.

Finally, improving and documenting business processes is crucial for ensuring consistency, transparency, and efficiency in operations. Currently, many processes are undocumented, which hinders operational effectiveness, especially during transitions or in response to emerging challenges. By focusing on the documentation and standardisation of business processes, IRD will be able to better onboard new employees, implement training programs, and ensure that best practices are consistently followed across the division.

STRATEGIC PRIORITIES

IRD is committed to delivering successfully on its mandate and advancing its reform agenda and will focus on the following six priority areas over the strategic planning period.

1. **Service:** We will make tax processes as straight forward as possible by offering accessible services, responsive support, and clear guidance.
2. **Compliance:** We will strengthen our monitoring and analysis capabilities and activities to better detect and address non-compliance.
3. **Tax Policies and Legislation:** We will provide advice on the development of tax policies and legislation, ensure effective administration and enforcement, and provide clear guidance on tax law interpretation.
4. **Business Processes:** We will review and refine all aspects of our internal and external business processes to boost efficiency, deliver better service, and promote higher levels of compliance.
5. **Data Management and Technology:** We will upgrade our tax administration and information system, streamline and automate processes, and expand the scope and volume of data we collect to gain deeper insights into taxpayer behaviour, to improve compliance and increase revenue generation.

6. **People:** We will build a skilled and diverse workforce that is equipped to meet current and future needs, while cultivating an inclusive workplace that prioritises employee well being and professional development and growth.

SUPPORTING INITIATIVES

To drive progress across all six priority areas, we will pursue the following initiatives over the planning period, tracking progress on each and adjusting delivery timelines as needed to ensure successful implementation.

Strategic Priority	Supporting Initiatives	2024	2025	2026	2027	2028
Service	Improve processes relating to registration, filing, payment, and reporting to enhance user experience and making compliance easier					
	Simplify instructions and guides relating to registration, filing, payment, and reporting to improve clarity, foster better understanding of requirements, and reduce the risk of errors					
	Design, develop, and implement a process for launching targeted campaigns and issuing timely alerts, across various platforms to remind public of tax obligations and key filing dates (as part of broader communications strategy)					
	Expand taxpayer education and targeted outreach programs to increase understanding of compliance requirements relating to registration, filing, payment, and reporting obligations					
	Design, develop, and deliver informational campaigns and targeted outreach programs to educate and engage the public about the new VAT bill and associated compliance requirements					
	Develop specialised services targeting large taxpayers and new registrants to provide support and increase understanding of compliance requirements					

Strategic Priority	Supporting Initiatives	2024	2025	2026	2027	2028
Service (continued)	Design, develop, and implement a process for preparing and issuing public and private rulings and respond to private ruling requests in a timely manner					
	Improve the complaint resolution process and publish clear procedures for lodging complaints					
	Improve the taxpayer objections and appeals processes and communicate changes to the public					
	Conduct a survey to identify and implement changes to the public enquiries process via multiple channels (i.e. in-person, letters/email, telephone) to improve service responsiveness and communicate changes to the public					
	Update, publish, and promote the customer/taxpayer service charter					
	Implement improvements to Customer Service Centre and provincial office facilities					
	Expand IRD website content to include tax calculators, complaints process, fillable and digital forms, registered tax agent contact information, tax-related court decisions, media releases, service charter, and service standards					
	Design, develop, and deliver a promotional campaign to increase the use of e-tax					

Strategic Priority	Supporting Initiatives	2024	2025	2026	2027	2028
	Improve and broaden functionality of the e-tax platform to make it easier and more efficient for individuals and businesses to manage their tax obligations online					
Compliance	Develop a compliance risk register to identify, assess, and manage potential risks to non-compliance with tax laws and regulations					
	Develop a risk-based approach to identify, prioritize, and select audit cases and ensure resources are focused on areas with the greatest financial impact and the highest potential for non-compliance					
	Contact taxpayers where there has been no tax activity to determine if their Tax Identification Numbers (TIN) should be cancelled and companies de-registered					
	Scale up audit operations to conduct both a greater number of audits and more in-depth audits and investigations, enabling IRD to better identify, deter, and detect non-compliance					
	Implement automated processes to identify taxpayers who have failed to file declarations when due					
	Establish and enforce clear and consistent penalties for non-compliance, including fines, interest on overdue payments, and in extreme cases, asset seizures or criminal prosecution (in accordance with the TAA)					
	Enhance debt collection procedures to improve management and recovery of outstanding and new debt					

Strategic Priority	Supporting Initiatives	2024	2025	2026	2027	2028
	Scale up debt-collection resources to reduce the backlog and increase the recovery of outstanding debt					
	Simplify and streamline processes for providing revenue information to MoFT.					
	Expand the use of third-party data (e.g. from other government agencies, employers, private sector partners, financial institutions) to detect discrepancies in tax filing and income and asset reporting					
	Establish processes for enforcement action against late or non-filers (e.g. issue default assessments, prosecute for failure to file)					
Compliance (continued)	Assist ERU with the development of information exchange agreements and collaborate with international partners to share information/best practices to better detect and address non-compliance					
Tax Policies and Legislation	Assist ERU engage the public, including women and small business owners, during the formulation of tax legislation to ensure that policy provisions are inclusive and respond to stakeholder concerns					
	Develop protocols and procedures for providing advice to ERU during the development of policy to ensure proposals are practical, enforceable, and lead to clear and consistent interpretation and application of the law					
	Provide input to ERU on the VAT Bill, Income Tax Re-write and remedial legislation.					
	Develop and implement a gender-based analysis framework to evaluate the impact of tax laws to					

Strategic Priority	Supporting Initiatives	2024	2025	2026	2027	2028
	ensure they are fair and inclusive and do not adversely or unintentionally affect women					
	Launch public outreach and education campaigns to inform taxpayers of new tax policies and obligations					
	Hold one-on-one consultations with VAT registrants, and other ministries to build understanding of requirements and compliance obligations					
	Identify unregistered businesses and facilitate registration					
Tax Policies and Legislation (continued)						
	Develop a register of prioritised potential public and private rulings.					
Data Management and Technology	Develop procedures for ongoing data cleansing operations to ensure accuracy of the tax data base, by eliminating duplicate records, removing TINs and taxpayer accounts where there has been no business activity, adding TINs of new registrants, and updating names and contact information of taxpayers and business entities					
	Develop procedures to verify the accuracy of taxpayer registration information in the Tax Administration and Information System (TAIS) data base, by cross-checking it with data bases of other government agencies					
	Record all audit cases in the TAIS data base					

Strategic Priority	Supporting Initiatives	2024	2025	2026	2027	2028
	Record all objections and appeals in the TAIS data base					
	Upload and record all correspondence in the TAIS data base					
	Upload TIN registration documents into the TAIS data base					
Data Management and Technology (continued)	Establish procedures for collecting and recording information from relevant third parties in the TAIS data base					
	Expand the range and detail of taxpayer data collected to gain deeper insights into taxpayer behaviour, including filing rates, payment history, compliance levels, and other key metrics					
	Establish procedures to collect and disaggregate tax-related information by gender to gain deeper insights into the differing impacts of the tax system on women and men					
	Update the tax administration system to ensure all processes and workflows are fully integrated and aligned with TAA and other legislative requirements					
	Enhance the ability of the tax administration system to generate automated reports, reducing manual intervention and ensuring the timely delivery of accurate data to support better decision-making and improved operational efficiency					

Strategic Priority	Supporting Initiatives	2024	2025	2026	2027	2028
	Build IT interface capabilities with Customs and Excise Division to enable accurate and efficient data exchange and facilitate effective compliance monitoring and management of VAT.					
	Build IT interface capabilities that allow for the seamless exchange of data with other government ministries and third-party data providers					
Data Management and Technology (continued)	Improve and broaden functionality of the e-tax platform to make it easier and more efficient for individuals and businesses to manage their tax obligations online					
Business Processes	Update audit processes and procedures in accordance with TAA provisions and other legislative requirements					
	Improve processes and procedures relating to registration/de-registration, filing, payment, and reporting to improve operational efficiency					
	Improve processes and procedures relating to taxpayer objections					
	Improve processes and procedures relating to taxpayer objections					
	Design, develop, and implement processes and procedures for actioning and responding to taxpayer inquiries/correspondence					
	Design, develop, and implement processes and procedures to identify and follow-up on non-filers and take enforcement action					

Strategic Priority	Supporting Initiatives	2024	2025	2026	2027	2028
	Design, develop, and implement processes and procedures for identifying, prioritizing, and recovering debt					
	Update TIN registration, de-registration, and cancellation processes and procedures					
	Design, develop, and implement a quality management process for verifying and ensuring accuracy of information across all tax functions					
People	Expand workforce from 130 to 250 employees to increase capacity to deliver on mandate, advance reform initiatives, and maximize revenue generation					
People (continued)	Expand office space to accommodate the growing staff base					
	Deliver staff training to ensure that business processes and procedures are consistently understood and applied					
	Develop and deliver training to employees on how to effectively navigate the upgraded TAIS and leverage its full functionality					
	Develop and deliver a development program for senior IRD staff (those with staff responsibilities), focusing on effective self and people management					
	Develop and deliver a learning and development program to ensure staff have the knowledge, skills, and proficiency to effectively carry-out their responsibilities					

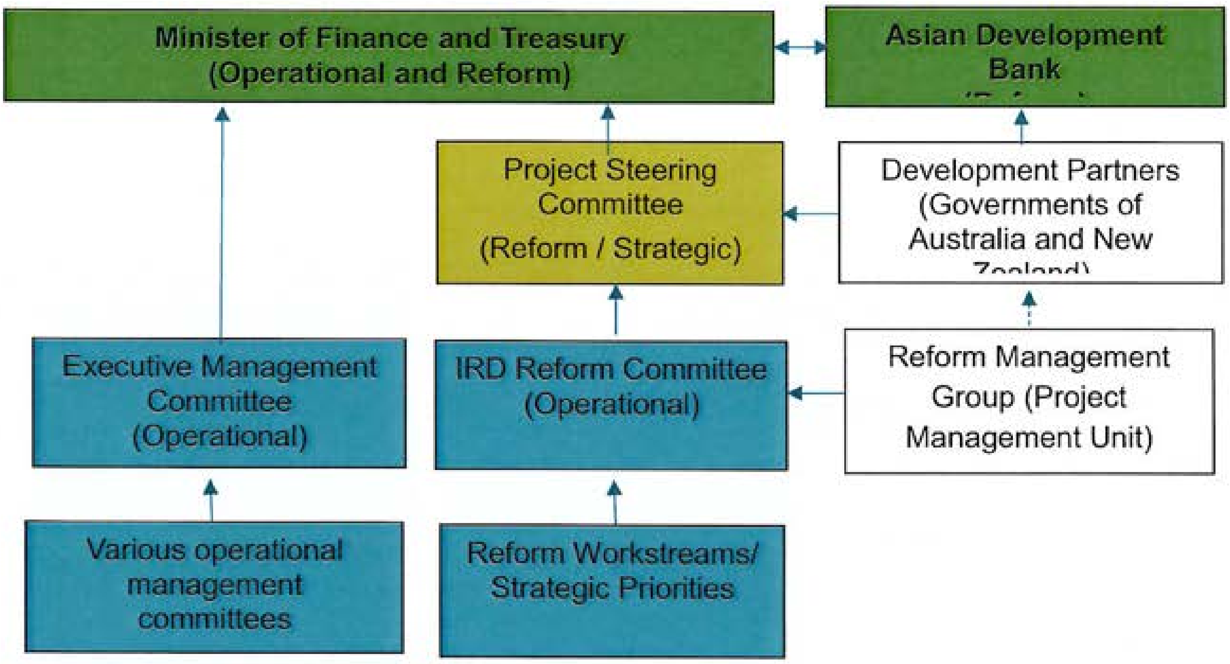
Strategic Priority	Supporting Initiatives	2024	2025	2026	2027	2028
	Partner with international partners, such as the Asian Development Bank, International Monetary Fund, and Tax Inspectors without Borders, to enhance staff knowledge and expertise in the latest best practices for improving compliance					
	Implement a Gender Action Plan to build a more inclusive workplace and increase the representation of women across all levels of the organisation					
	Create an e-platform where staff can access up-to-date job resources and training material to enhance their effectiveness and ensure consistent application of business practices across the organisation					
	Develop a capacity development tool for individuals, business groups, and the organisation to more effectively build capacity.					
	Review and update human resource management processes and procedures to strengthen recruitment, development, and retention efforts and foster a fair and inclusive workplace.					

MONITORING AND EVALUATION

IRD has established a robust governance structure designed to ensure the successful delivery of both our reform agenda and our day-to-day operations. This structure establishes clear protocols for decision-making, accountability, and oversight, and ensures that our work is conducted with the highest levels of transparency and rigour – fostering trust and confidence among taxpayers and stakeholders and reinforcing our commitment to integrity and excellence in all that we do.

As depicted in Figure 2 below, the Executive Management Committee oversees day-to-day business as usual operational matters, with various subsidiary committees—including, the Tax Exemption Committee, and the Technical Tax Forum— reporting to it. The Project Steering Committee, on the other hand, provides overarching oversight of IRD's reform agenda, with the IRD Reform Committee Reporting to it and responsible for monitoring and reporting on the status of the various reform workstream priorities and initiatives together with operational decision making associated with the reforms.

Figure 2



This same governance framework will be used to regularly monitor and report on implementation of this strategic plan. Together, the committees will work to ensure that both reform and operational priorities and initiatives are fully supported with the resources needed for successful execution, with adjustments made as necessary to respond to changing circumstances, emerging risks, and shifts in government priorities.

This adaptive approach will ensure that the plan remains relevant, effective, and aligned with the vision of IRD and with the broader goals of the government.

CONCLUSION

This strategic plan reflects IRD's commitment to improving how we serve the public and making our tax administration work better for everyone. It outlines the key areas where we will focus our efforts—building public trust, increasing efficiency, and supporting the nation's growth.

We recognise that our goals and aspirations are ambitious. We also know that achieving them will require dedication, collaboration, and the ability to adapt. Each member of the IRD team, together with our valued partners, has a role to play in bringing our vision to life. Together, we will build a tax system that is efficient, transparent, and responsive—one that meets the needs of the public and contributes to the country's success.

This plan is more than a roadmap. It's a promise to keep improving, to act with integrity, and to make a positive and lasting difference in the lives of Solomon Islanders through the effective collection of revenue for the government.

Appendix A

Staff Establishment

IRD's establishment consists of 190 positions, with the staff complement expected to grow to 251 positions over the planning period.

Sections	Current Establishment	Recruitment over Next Four years	Total establishment as of 2027
Executive Team	9	0	9
Support Services	18	3	21
Design and Monitoring	13	5	18
Processing & Data Capture	51	2	53
Operations	66	20	86
Large tax office	24	14	38
Value Added Tax	9	17	26
	190	61	251

Executive Team: Consists of the Commissioner, Deputy Commissioner, Assistant Deputy Commissioner and the Legal Policy Advisors, who are responsible for providing strategic leadership and direction, legal oversight, operational management of the administration.

Support Services: Responsible for overseeing and managing logistical support and procurement, human resources management, training and development, and communications functions of the Division.

Design and Monitoring: Responsible for the tax systems administration, designing of compliance risk management policies and processes to measure and monitor effectiveness of interventions taken.

Processing and Data Capture: Responsible for the processing function by providing quality controls, standard operating procedures and quick processing of tax returns and payments.

Operations: Responsible for the management of the provincial branches and the post assessments in terms of arrears and returns and auditing functions.

Large Tax office (LTO): Responsible for ensuring all large taxpayers are provided with high levels of service and interaction by helping them to understand and meet their obligations.

Value Added Tax: Responsible for implementing the VAT Act by ensuring that all aspects of VAT are correctly implemented on a risk analysis basis, including registration, ensuring returns are lodged and that payments made are correct and on time, determining the amount of VAT refunds, conducting VAT audits and responding to VAT correspondence.

Appendix B

Customer Charter

How We Will Work With You	What We Need From You
Service and Conduct: • We will be friendly and welcoming • We will listen to you and consider your situation We will build a good working relationship with you • We will serve you in a timely manner – through E-Tax, by phone, letter and in person • We will maintain your confidentiality (except where the law requires) • Our service will be reliable – we will open on time every day • Our team will dress professionally • Our staff will work with honesty and integrity • We will treat all customers fairly and consistently • We will NOT seek or accept personal favours or gifts for our work **Technical Advice** • We will clearly explain the answer/s to all your queries • We will work across our areas to ensure we have knowledge of all technical areas • We will be consistent in our technical decisions	**Please:** • Ask us questions when you are not sure • Work with us – we want to help you meet your obligations • Be honest and give us correct information in a timely manner • Be aware of your tax and licencing obligations and comply with them • Keep good financial records for your business • Pay your taxes – our country relies on them • Meet the deadlines you commit to and reasonable ones that are set for you • Respect our roles – they are not always easy, but we have to work within laws and regulations • Give us feedback or suggestions for improvement – we want to hear from you • Do NOT offer personal favours or gifts to our staff – and tell us if ANY employee asks this of you

We are committed to good service

Our charter outlines the standards of service you can expect when dealing with Inland Revenue Division. If you believe that we haven't met a service standard, we would like to know about it and have a chance to make it right for you.

If you think we have broken our commitments to you, please write to the Commissioner and send it to IRD Commissioner, C/- HR Team Leader, PO Box G9, Honiara.

Appendix C

Our Commitment to Gender Equality and Inclusion

As we strive to be a modern tax administration and a leader in the public service, we understand that a firm commitment to gender equality, diversity, and inclusion is not just beneficial but essential. By embracing diversity and inclusion, we not only fulfill our ethical responsibilities but position ourselves to better serve the people and communities of the Solomon Islands. With this in mind, we are committed to:

1. **Leading with Character:**
   We believe that leadership is about character. By leading with respect, integrity, and inclusion, we strive to build a diverse workforce that reflects the diversity of the people and communities we serve, while inspiring others to follow our path.
2. **Fostering a Safe and Inclusive Work Environment:**
   We are committed to cultivating a workplace where every individual feels valued, respected, and empowered to contribute. By promoting a culture of inclusion and mutual respect, we will ensure a safe and welcoming environment, free from discrimination and harassment, and create a space where everyone can thrive and reach their full potential.
3. **Championing Equal Opportunities for All:**
   We believe in providing equitable opportunities for career advancement and professional growth. Our commitment to equality means actively removing barriers and supporting all employees, regardless of gender, in achieving their career goals.
4. **Valuing and Leveraging Diverse Perspectives:**
   Recognising that diversity is a source of strength, we are dedicated to recognizing and celebrating the diverse perspectives of others. By embracing diversity, we enhance our ability to innovate and solve problems and ensure that the needs of taxpayers and stakeholders are understood and met.
5. **Ensuring Gender-Responsive Policies and Practices:**
   Our commitment to gender equality extends to every aspect of our work. We will continually assess and refine our policies, programs, and services to ensure they are inclusive and supportive of both women and men.
6. **Promoting Collective Responsibility:**
   Advancing equality, diversity, and inclusion is a shared responsibility. We expect every employee to contribute to this mission by fostering a culture of respect, collaboration, and mutual support.

Inland Revenue Division's (IRD) Gender Action Plan

IRD has developed a Gender Action Plan (GAP) to drive meaningful and lasting progress towards a more diverse and representative workforce and a more enabling and inclusive workplace – one where women and men have equal opportunities to succeed, advance, and thrive.

The GAP is built around six key themes, with Leadership Commitment, Communication and Accountability at its core, and integral to advancing progress across all aspects of the plan. The plan features 55 targeted initiatives distributed across the six themes, to be implemented over the planning period.

Leadership Commitment, Communication, Accountability:

1. Issue communiqués to staff, highlighting the importance of gender equality and inclusion
2. Formalize the organisation's commitment to gender equality via a Commissioner's pledge
3. Appoint Gender Champions at IRD to promote gender awareness and advocate for change
4. Include gender equality as a key commitment in performance agreements
5. Include IRD's commitment to gender equality on its website

6. Hold regular senior management meetings to review progress made towards advancing gender equality
7. Encourage discussions where women can share their experiences and challenges, identify barriers to employment and advancement, and explore opportunities for improvement
8. Develop an IRD-specific policy on gender equality and inclusion
9. Review and update HR policies and practices to ensure inclusive provisions
10. Include gender equality as an organisational priority in IRD's Strategic Plan
11. Develop and communicate IRD's GAP to staff and provide updates on progress
12. Establish a functional unit with the Human Resources section, specifically dedicated to gender equality, inclusion, and diversity

Awareness, Learning and Engagement:

1. Provide gender equality sensitivity training to IRD senior management
2. Meet with women to hear about their concerns and challenges relating to gender equality in the workplace
3. Build an inventory of credible speakers from the community who can speak to management and employees about the importance of gender equality
4. Allocate time in meetings specifically for discussions on gender equality and inclusion
5. Conduct studies and analyses to deepen understanding of gender-related issues and share results with employees
6. Promote course on gender-based violence and sexual harassment and discrimination
7. Develop and deliver a training course/program on gender equality and inclusion
8. Make gender sensitivity training mandatory for employees, starting with senior managers, team leaders, selection panel members, and new recruits
9. Issue communiqués to acknowledge the contributions of women
10. Develop a module on gender equality for inclusion in IRD's induction of new employees' program
11. Reinforce IRD's values and commitment to gender equality in employees' letters of offer

Staffing and Recruitment

1. Include IRD's commitment to gender equality in all job posters
2. Review job descriptions and job ads with a gender lens to ensure that content and language is inclusive
3. Establish an inventory of women who can serve on IRD selection panels
4. Ensure equitable representation of women on selection panels
5. Provide selection panels with information and training on gender equality
6. Develop a form that selection panel members must sign where they agree to adhering to the principles of gender equality
7. Provide outreach sessions/training to help women prepare for staffing processes
8. Staffing chairs/panels to provide a rationale to the Commissioner if a woman found qualified following a staffing process is not appointed to the position
9. Introduce principle of "individual merit" in the staffing process, where candidates are assessed individually against the requirements of the position, rather than being ranked against each other
10. Leverage women's networks (including the Solomon Islands Women in Business Association) to promote job opportunities at IRD
11. Track and monitor staffing metrics to identify and address systemic employment barriers

Career Support and Development

1. Ensure that training, learning, and development opportunities are equitably distributed among women and men
2. Provide equitable opportunities for women and men to take on project leader roles
3. Undertake a review of how performance ratings are distributed between women and men to identify and address potential barriers, biases, and disparities
4. Establish a mentoring program, where employees can be matched with prospective mentors, based on topic of interest, and promote program among employees, with a focus on women
5. Offer support, tools, and training to empower team leaders and enable them to become key partners in talent management and advocates of gender equality and inclusion
6. Identify and provide leadership programs that equip IRD employees, especially women, with the skills, confidence, and competencies to advance into senior-level, decision-making positions
7. Promote and offer opportunities for women to participate in the Supervisory Development course offered by the Institute of Public Administration and Management

8. Develop a talent management plan for high-performing, high-potential employees and ensure that women are equitably represented in the program
9. Explore possibility of creating a classification mechanism that allows for "cloning" positions, enabling employees to be temporarily assigned to higher-level roles for development purposes

Flexible Workplace Practices

1. Explore possibility of offering flexible core hours of work to IRD employees to help them better manage work and family/home responsibilities
2. Allow employees flexibility to adjust their start and end times
3. Allow employees flexibility to shorten their lunch breaks so they can end their workdays earlier
4. Allow employees flexibility to work from home, on a case-by-case basis, where operationally feasible
5. Schedule meetings at conducive times for women and working mothers.
6. Develop a "return-ship" strategy for women returning to work after maternity leave to ease their transition back to the workplace
7. Introduce private rooms and lactation spaces where women can breast pump milk and continue their lactation period, upon returning to work

Supportive and Inclusive Workplace

1. Establish an internal women's committee where members can meet to discuss issues of concern and identify where and how existing practices can be adjusted to promote greater gender equality and inclusion
2. Invite women's committee to present their concerns and recommendations to IRD senior management
3. Ask women's committee to review HR policies and practices as they are being developed and updated to ensure that provisions are inclusive
4. Invite women and men employees to attend IRD executive meetings as observers to increase their exposure to senior management and enhance their engagement and understanding of organisational priorities
5. Establish a point of contact in Human Resources where employees can lodge sexual harassment and discrimination complaints/claims