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Enhancing Domestic Revenue Mobilization in Sri Lanka: A Delphi-Based Strategic Framework for Fiscal Resilience

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ABSTRACT

Strengthening domestic revenue mobilization (DRM) remains central to Sri Lanka's economic recovery and long-term fiscal resilience. However, policy fragmentation, weak administrative capacity, and low taxpayer trust continue to hinder progress. This study adopts a three-round Delphi methodology to develop expert consensus on a strategic framework for DRM reform in Sri Lanka. Twenty-one national experts from tax administration, academia, and the private sector participated in the iterative process, which focused on four thematic pillars: tax policy reform, tax and revenue administration, governance, compliance and trust, and revenue-development nexus. Findings from the Delphi rounds revealed strong consensus on key reforms including fair and transparent tax policy, expanding the tax base to informal sectors, improving taxpayer education and rights awareness, promoting digitalization, and enhancing institutional performance through service-oriented and risk-based compliance strategies. Furthermore, experts emphasized the importance of integrating Sustainable Development Goals (SDGs), strengthening international cooperation, and simplifying complex tax laws to improve clarity and equity. The study introduced emerging insights such as civic-centered tax morality, AI-assisted compliance, and adaptive equity frameworks, reflecting the dynamic nature of tax systems in digital and transitional economies. The final consensus offers a coherent, context-sensitive DRM framework that balances technical soundness with social legitimacy. This research contributes both theoretically and practically to the discourse on tax reform in developing economies. It provides actionable policy recommendations for enhancing revenue generation while fostering public trust and governance accountability. The approach and findings are transferable to other low-and middle-income countries facing similar fiscal and institutional challenges.

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Introduction

Domestic Revenue Mobilization (DRM) refers to the process by which a country raises and manages funds from internal sources, primarily through taxation, fees, and non-tax revenues which provides governments with the financial resources needed to invest in education, healthcare, infrastructure, social protection, and public safety key services that drive human development and reduce poverty. Consistent and predictable domestic revenue allows governments to plan and finance long-term development goals, including the Sustainable Development Goals 17.1 (SDGs) (United Nations Development Programme, 2023), without interruption. A strong revenue system gives the government the flexibility to respond quickly to economic shocks, pandemics, or natural disasters without immediately resorting to external assistance.

In contrast, sustained reliance on foreign aid or debt financing can undermine policy autonomy, constrain fiscal space, and heighten exposure to external vulnerabilities. Strengthening domestic fiscal capacity is therefore essential to achieving long-term economic autonomy and advancing sustainable development goals. When designed with equity in mind, DRM can also serve as a powerful tool for reducing inequality by redistributing resources, narrowing wealth disparities, and ensuring that both individuals and corporations contribute their fair share. In this context, a well-functioning domestic revenue system becomes a cornerstone of self-reliant and sovereign economic governance.

In this context, a well-functioning domestic revenue system becomes a cornerstone of self-reliant and sovereign economic governance. Countries that have successfully strengthened their DRM systems have done so by designing frameworks that align with their institutional capacities, socio-economic realities, and development priorities (Arogundade et al., 2024; Cvetković et al., 2023). For instance, Rwanda implemented a comprehensive DRM strategy that combined administrative reforms, digital tax systems, and civic engagement to improve compliance and reduce donor dependency (Amutabi, 2023; Ikromi, 2025; Kabalisa & Kagambira, 2021). Similarly, Georgia undertook sweeping institutional reforms, simplified its tax code, and invested in modern revenue administration, resulting in significant gains in revenue performance and public trust (Coplin & Nwafor, 2019; Magumba, 2019). These examples illustrate that DRM is not a one-size-fits-all process; rather, its success depends on the contextual adaptability and strength of the underlying framework.

In response to deepening fiscal challenges and mounting debt distress, Sri Lanka has made several attempts in recent years to align with global DRM standards, though progress has been mixed. Following the 2022 economic crisis, the government committed to structural fiscal reforms under the guidance of the International Monetary Fund (IMF) Extended Fund Facility, including efforts to increase tax-to-GDP ratios, rationalize tax exemptions, and strengthen revenue administration (IMF, 2022; World Bank, 2023). Key measures included the reintroduction of progressive personal income tax bands, expansion of

the Value Added Tax (VAT) base, and implementation of electronic tax filing and payment systems to improve compliance and transparency. Moreover, the 2023-2025 Medium-Term Revenue Strategy (MTRS) aims to better align fiscal policy with the SDGs, recognizing the importance of fair and sustainable taxation in funding public goods (Ambalangodage et al., 2019; Lips & Lesage, 2021). However, implementation has faced resistance due to low public trust, political volatility, and the socio-economic burden on vulnerable groups (Ovonji-Odida et al., 2022). While these efforts signal a shift toward a more comprehensive DRM approach, bridging the gap between policy design and citizen engagement remains a critical frontier for Sri Lanka's fiscal transformation.

Against this backdrop, the need for a coherent and context-sensitive DRM framework in Sri Lanka is more urgent than ever. A robust DRM system must transcend ad hoc reforms and instead integrate sound tax policy, capable and transparent administration, equity-enhancing mechanisms, and strong accountability structures (Blackmore & Fjeldstad, 2025). This integrated approach not only ensures fiscal sustainability but also reinforces the social contract by fostering citizen trust and engagement in national development (Ministry of Finance Economic Stabilization and National Policies Sri Lanka, 2023). Accordingly, this study aims to explore the key components and enabling conditions necessary for constructing an effective DRM framework in Sri Lanka, drawing on expert insights to propose a unified, strategic model tailored to the country's institutional realities and long-term development goals.

1.2 Research problem

Sri Lanka continues to struggle with mobilizing sufficient domestic revenue to sustainably finance its development priorities and maintain fiscal autonomy. Despite repeated tax policy and administrative reforms, the country's tax-to-GDP ratio remains low, reflecting a narrow tax base, widespread non-compliance, and limited enforcement capacity (Amutabi, 2023; IMF, 2023; Lips & Lesage, 2021). These challenges are further exacerbated by weak institutional coordination, fragmented policy implementation, and low levels of public trust in the tax system (Rathakrishnan & Yogaraja, 2024). As a result, Sri Lanka faces constrained fiscal space, increasing reliance on external financing, and diminished flexibility in responding to economic shocks and essential public service demands. Current reform efforts have largely focused on technical fixes, overlooking the deeper institutional, socio-political, and behavioural constraints that undermine sustainable revenue mobilization. The absence of a comprehensive, context-specific DRM framework aligned with Sri Lanka's long-term development goals and governance realities has hindered the formation of a resilient, inclusive fiscal system.

1.3 Research Gap

While existing literature has examined various aspects of DRM such as tax compliance (Dissanayake & Damayanthi, 2024), administrative reforms (Akitoby et al., 2020), and policy design (Lompo, 2024) there remains a significant research gap in the development of integrated, context-specific frameworks tailored to Sri Lanka's unique fiscal and institutional landscape. Most studies adopt a normative perspective or rely on

generalized international models, often failing to account for the country's distinct political economy, administrative constraints, and taxpayer behaviour (Gupta & Tareq, 2008; Mullins et al., 2020). As a result, the current body of research provides a fragmented understanding of revenue challenges, limiting the effectiveness of reform strategies and weakening policy coherence. The study addresses this gap by systematically identifying the structural, institutional, and behavioural constraints to DRM in Sri Lanka. It aims to develop a strategic framework that reflects the country's fiscal realities, institutional capacities, and development goals offering a more holistic and actionable approach to building a resilient and inclusive domestic revenue system.

1.4 Research Objective

To develop a strategic DRM framework for Sri Lanka by examining four core pillars, tax policy, tax administration, governance, and developmental alignment and by identifying the enabling conditions for each pillar through expert insights, ensuring coherence with the country's institutional context and long-term development objectives.

1.5 Research Question

What are the key components and enabling conditions required to construct a strategic DRM framework that aligns with Sri Lanka's institutional context and long-term development goals, as identified through expert insights?

1.6 Significance of the Study

This study holds significant value for both academic and policy-making communities by contributing to the understanding and improvement of DRM in Sri Lanka a critical issue at the intersection of fiscal governance, public finance, and sustainable development. In the wake of the country's recent economic challenges, enhancing revenue generation is not merely a financial necessity but a strategic imperative for reducing dependency on external borrowing, financing essential public services, and restoring public trust in governance.

By employing the Delphi method, the study brings a novel, participatory approach to fiscal research in Sri Lanka, enabling structured dialogue among a panel of experts across policy, administration, and academia. This method not only enriches the quality of evidence gathered but also enhances the legitimacy and relevance of the findings. The insights generated will provide a foundation for designing consensus-based, context-sensitive policy recommendations that address systemic weaknesses in the current tax framework. Ultimately, the study aims to support the formulation of more inclusive, equitable, and resilient revenue strategies contributing to long-term fiscal sustainability and the achievement of national and global development goals, particularly SDG 17.1.

1.7 Ethical Considerations

Participation was voluntary, and the anonymity of responses was maintained throughout the process. Informed consent was obtained from all participants, and the data was used solely for research purposes.

1.8 Limitations

This study is subject to several limitations inherent to the use of the Delphi method. As the findings rely on expert opinion, they may reflect individual or

institutional biases and are not empirically validated through large-scale data. The relatively small and purposively selected panel limits the generalizability of results beyond the Sri Lankan context. Additionally, the method does not incorporate the perspectives of taxpayers or grassroots stakeholders, which may overlook important behavioural and implementation-related insights. Time constraints and participant attrition across multiple rounds also pose challenges to maintaining consistency in responses. Despite these constraints, the study aims to produce valuable, consensus-driven policy recommendations grounded in expert knowledge.

2. Literature

2.1 Theoretical foundations relevant to DRM and expert consensus

2.1.1 Institutional Theory

Institutional theory posits that the behaviour of individuals and organizations is deeply influenced by the norms, structures, and legitimacy of formal and informal institutions (Horodnic, 2018). In the context of DRM, this theory provides a critical lens to understand how the institutional environment shapes tax policy implementation and compliance (Agyei-Ababio et al., 2023). Strong institutions characterized by transparency, accountability, rule of law, and effective governance foster greater public trust, which is essential for encouraging voluntary tax compliance (Nartey, 2023). When citizens perceive tax systems as fair and institutions as legitimate, they are more likely to fulfill their fiscal obligations. Institutional capacity also plays a pivotal role in the success of DRM (Björklund, 2018). Efficient tax administrations, coherent legal frameworks, and competent enforcement mechanisms are all underpinned by institutional strength (Idrus, 2024). For instance, tax reforms that succeed in one context may fail in another if the institutional conditions differ. In essence, institutions not only provide the rules of the game but also influence the incentives and behaviours of both taxpayers and authorities. Therefore, strengthening institutional quality is not just complementary but foundational to building sustainable and effective domestic revenue systems.

2.1.2 The Slippery Slope Framework

The Slippery Slope Framework (SSF) developed by Kirchler et al. (2008) offers a behavioural lens for understanding tax compliance, which is crucial for effective DRM. The SSF posits that compliance is influenced by two interrelated dimensions: the power of tax authorities to enforce the law and the trust that taxpayers place in those authorities. According to the framework, while deterrence through audits, penalties, and monitoring can secure compliance in the short term, sustainable and voluntary compliance arises when tax authorities are perceived as legitimate, fair, and trustworthy.

This is especially relevant in the context of developing countries, where the tax base is often narrow and administrative capacity limited. In such settings, increasing enforcement capacity alone may not yield lasting DRM improvements. Instead, fostering institutional trust through transparent procedures, taxpayer education, quality services, and inclusive policy-making can play a pivotal role in increasing compliance. Studies have shown that when citizens perceive tax authorities as acting with fairness and integrity, they are more likely to comply voluntarily, reducing the need for costly enforcement mechanisms (Adem et al., 2024; Appiah et al., 2024; Gangl et al.,

2015; Kastlunger et al., 2013). Furthermore, higher trust levels improve tax morale and contribute to a cooperative tax culture, which is critical for widening the revenue net and reducing evasion (Castañeda, 2024). Therefore, DRM strategies should incorporate SSF insights by balancing deterrence-based policies with efforts to build trust and legitimacy. Doing so enables a more holistic, cost-effective, and citizen-centred approach to revenue mobilization.

2.1.3 Responsive Regulation Theory

Responsive Regulation Theory, introduced by Ayres and Braithwaite (1992), provides a flexible and relational model of governance that is highly relevant for improving DRM. The theory advocates for a regulatory approach that begins with persuasion and dialogue rather than punishment, escalating enforcement only when cooperative efforts fail. This "responsive" style acknowledges that most individuals are willing to comply when treated fairly and with respect an idea that aligns closely with principles of procedural justice and taxpayer-centred governance (Castañeda, 2024).

In tax administration, this approach implies that encouraging voluntary compliance through education, clear communication, and service orientation should be the starting point. Only when taxpayers resist these efforts should authorities shift toward stronger enforcement. Such a strategy is particularly effective in developing economies, where building public confidence in the tax system is as important as closing compliance gaps. As Braithwaite et al. (2010) and Murphy (2005) argued, when tax authorities treat taxpayers respectfully (Owen, 2025) and are perceived as legitimate,

citizens are more likely to view compliance as a moral obligation rather than merely a legal one.

Responsive Regulation also accommodates institutional capacity constraints by promoting risk-based enforcement, which helps allocate scarce administrative resources more efficiently. Instead of blanket enforcement, tax administrations can focus on fostering trust and only escalate enforcement where truly necessary. This tiered enforcement approach supports DRM by increasing compliance rates while minimizing administrative burden and taxpayer alienation (Myburg & Schutte, 2025).

2.2 Empirical Studies on DRM

DRM frameworks that integrate tax policy, tax administration, governance, and developmental alignment are empirically proven to enhance fiscal resilience and reduce dependency on external financing (Chebochok & Bayale, 2023; Lompo, 2024). These four pillars function interdependently: effective tax policy provides the foundation for fair and efficient taxation; robust tax administration ensures effective implementation; good governance fosters public trust and compliance; and alignment with national development goals ensures revenue systems are inclusive, sustainable, and growth-oriented.

Empirical studies consistently demonstrate that well-designed tax policies play a pivotal role in strengthening domestic revenue mobilization, particularly in developing economies (Oppel et al., 2022). Policies characterized by a broad tax base, limited exemptions, and progressive rate structures are linked to more stable and equitable revenue streams. Kowal and Przekota (2021) argue that shifting toward simplified, consumption-based tax systems such as

Value Added Taxes (VAT) can enhance both administrative efficiency and economic neutrality. Recent evidence supports this, showing that countries adopting such reforms tend to experience improved compliance and reduced tax distortions (Sayari et al., 2023). For instance, Rwanda's tax policy overhaul, which eliminated many discretionary incentives and streamlined VAT processes, contributed to a sustained increase in its tax-to-GDP ratio (IMF, 2023). Moreover, a cross-country analysis by the reveals that countries with fewer exemptions and more harmonized tax rates not only mobilize higher revenues but also foster greater investment predictability. Newer research highlights the importance of aligning tax policy with equity and development objectives suggesting that tax systems designed with redistributive goals in mind can reduce inequality without compromising revenue potential (OECD, 2023). These findings reinforce that effective tax policy reform must go beyond revenue goals, integrating principles of fairness, simplicity, and developmental impact to support long-term fiscal sustainability.

Empirical research highlights that the effectiveness of tax administration is a critical driver of successful DRM. Strong administrative capacity characterized by digitalization, risk-based enforcement, and efficient taxpayer services directly contributes to enhanced compliance and reduced revenue leakage (Amutabi, 2023). Uganda's adoption of electronic tax systems, including e-filing, e-payment platforms, and taxpayer segmentation, significantly expanded its tax base and boosted revenue collection (Mugarura et al., 2021). Similarly, Latin American countries such as Chile and Mexico have implemented risk-based auditing and real-time invoice matching systems, leading to reductions in tax evasion and improvements in voluntary compliance (Mwangi, 2022). Recent evidence also underscores the value of taxpayer-centered approaches. In South Africa, the provision of personalized taxpayer services, including pre-filled tax returns, increased compliance rates among small and medium-sized enterprises (Lips & Lesage, 2021). These findings demonstrate that tax administration reforms that are data-driven, transparent, and responsive to taxpayer needs are essential to achieving sustainable DRM (Cvetković et al., 2023; Lips & Lesage, 2021). By strengthening institutional capacity and fostering public trust, modern tax administrations play a pivotal role in enabling governments to mobilize domestic resources effectively and equitably.

Empirical evidence underscores the critical role of governance in strengthening DRM. Governance dimensions such as the rule of law, corruption control, political accountability, and transparency directly influence both the effectiveness of tax institutions and taxpayer behavior. Adekoya and Akintoye (2019) empirically demonstrated that higher trust in government and lower perceived corruption significantly boost taxpayer morale, leading to improved voluntary compliance a key component of DRM. Batrancea et al. (2019) support this by showing that countries with strong, accountable public institutions consistently outperform others in mobilizing domestic revenue. Recent studies further highlight the importance of fiscal legitimacy when citizens believe tax systems are fair and revenue is used for public good, they are more likely to comply. For instance, in Ghana and Indonesia, reforms aimed at

enhancing public finance transparency and participatory budgeting were found to increase public engagement and tax compliance (Amutabi, 2023). These insights confirm that governance is not just a supportive element but a core pillar of DRM, shaping the trust, capacity, and legitimacy needed to sustain revenue mobilization efforts.

Empirical research increasingly emphasizes the importance of aligning DRM with national development goals to ensure sustainable and inclusive growth. Countries that adopt integrated approaches such as MTRS have demonstrated greater success in mobilizing domestic resources while promoting equity and development outcomes (Lees & Akol, 2021; Lips & Lesage, 2021). For instance, the Philippines and Ethiopia, through their MTRS frameworks, linked tax policy and administration reforms with broader development plans, resulting in improved tax-to-GDP ratios and more predictable fiscal planning (Carter et al., 2022). The United Nations Development Programme (2023) highlights that aligning DRM with the SDGs not only strengthens revenue systems but also ensures that tax policy supports social investment, poverty reduction, and gender equity. Additionally, research shows that development-aligned tax systems are more politically and socially acceptable, enhancing public trust and compliance. Empirical research on DRM in developing countries, including Sri Lanka, has highlighted persistent challenges related to tax policy design, administrative inefficiencies, informality, and taxpayer behaviour (Tolossa & Melese, 2024). These insights suggest that DRM efforts are most effective when embedded in broader national development strategies, enabling governments to mobilize revenue in a way that is both fiscally and socially sustainable.

3. Conceptual Framework

Building on both theoretical and empirical insights from the literature, this study proposes a comprehensive conceptual framework for DRM that integrates global best practices with context-specific challenges unique to Sri Lanka. In light of the country's evolving fiscal landscape, the framework consolidates four key dimensions of effective revenue mobilization tax policy and reform, tax and revenue administration, governance and public trust, and the revenue-development nexus into a cohesive and integrated model. Each of the four pillars is further broken down into key priority areas, informed by previous studies, with each pillar encompassing three focused domains. This structured approach offers a holistic understanding of how internal revenue systems can be strengthened to enhance fiscal sustainability while also advancing inclusive development objectives. Figure 1 presents the proposed conceptual framework, which will be empirically tested in this study to determine the most contextually appropriate DRM model for Sri Lanka's socio-economic and institutional environment. The four-pillar DRM framework adopted in this study is an analytically derived structure, informed by established DRM and governance literature and refined through expert consensus using the Delphi method.
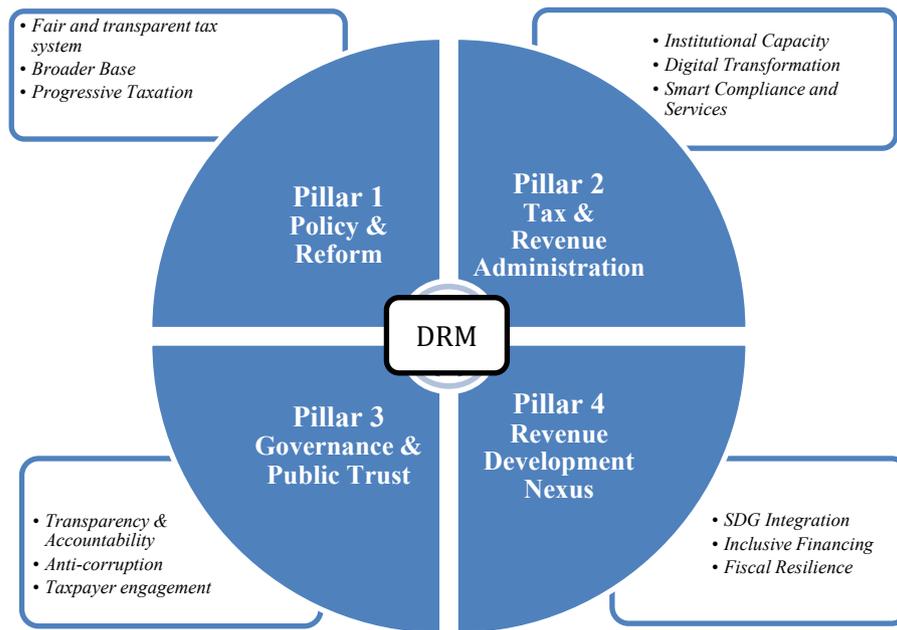
Figure 1: Adapted Conceptual Framework (Authors' Compilation)

Pillar 1: Tax Policy Reform

Expanding the tax base is critical to this pillar, particularly through the formalization of informal economic activities and the strategic inclusion of digital sectors. Additionally, optimizing non-tax revenue streams such as state-owned enterprises, natural resource royalties, and service-related fees supports long-term fiscal sustainability. Progressive taxation mechanisms, including those targeting high-income earners, property, and capital gains, serve to reduce economic inequality. These efforts must be accompanied by robust revenue transparency and public accountability to build trust and legitimacy in the tax system. Collectively, this pillar positions tax policy as a dynamic tool for promoting economic justice and strengthening state capacity.

Pillar 2: Revenue Administration Capacity

This pillar focuses on institutional reforms aimed at professionalizing tax authorities through adequate staffing, continuous training, and operational autonomy. Equally important is a strong service orientation that promotes voluntary compliance through improved taxpayer services, transparent grievance redressal mechanisms, and active public engagement. Together, these components position revenue administration as a proactive, technology-enabled institution capable of supporting a modern and equitable tax system.

Pillar 3: Governance, Compliance, and Trust

This pillar underscores the importance of strengthening the governance environment to foster tax compliance and reinforce public trust in the revenue system. Enhancing transparency and accountability through the regular publication of tax expenditure reports, revenue performance data, and the allocation of public funds is crucial to building confidence among taxpayers. Combatting corruption and tax evasion remains a central focus, requiring the rigorous enforcement of

anti-corruption laws, closure of legal loopholes, and enhancement of enforcement capacity. Equally vital is cultivating public trust and legitimacy by clearly linking tax contributions to the delivery of visible and equitable public services, while promoting civic engagement in fiscal decision-making. A robust legal and regulatory framework aligned with administrative capabilities and protective of taxpayers' rights ensures fairness and legal clarity. Collectively, these elements create an environment in which tax compliance is perceived as a civic duty embedded within a just and accountable governance structure.

Pillar 4: Developmental Coherence

This pillar promotes the integration of DRM strategies into national planning instruments, such as Medium-Term Development Frameworks and climate action agendas, thereby ensuring fiscal policies support long-term objectives like the SDGs. It advocates for the targeted allocation of mobilized revenues to finance priority sectors including health, education, infrastructure, and social protection which are critical for inclusive and sustained growth. A strong emphasis is placed on inclusive and gender-responsive budgeting to promote social equity and empower marginalized groups, particularly women and youth. Furthermore, tax and expenditure systems must be designed to withstand economic shocks and facilitate environmentally sustainable development. By embedding DRM within the country's developmental vision, this pillar ensures fiscal policy serves as a catalyst for transformative and equitable progress.

4. Methodology

4.1 Delphi Method

The Delphi method is a structured qualitative research technique designed to develop expert consensus on complex and multifaceted issues through a series of iterative questionnaires (Drumm et al., 2022; Harteis, 2022). In this study on DRM, the Delphi method was employed in three rounds to engage a panel of experts and refine a contextually relevant DRM framework for Sri Lanka.

Round One involved the collection of expert insights through a combination of close-ended Likert-scale questions and open-ended prompts. The close-ended items aimed to assess expert agreement on the key pillars and challenges of an effective DRM framework, while the open-ended responses provided deeper qualitative perspectives.

Round Two focused on items from Round One that received low levels of consensus. These items were re-administered to the panel to clarify positions and encourage reflection, aiming to move toward greater agreement.

Round Three presented participants with a summary of group responses and statistical feedback from the previous rounds. Experts were invited to revise their judgments in light of the group trends, fostering convergence of opinion while preserving individual reasoning.

The Delphi method's iterative, anonymous, and feedback-rich process minimized groupthink and dominant voice bias, ensuring balanced participation. This method is particularly well-suited for the present study, given the limited availability of empirical data and the institutional complexity surrounding DRM. It

enabled the development of a nuanced, expert-informed, and context-specific framework to guide practical policy recommendations.

4.2 Sample

A purposive sampling strategy was employed to assemble a panel of approximately 21 experts, ensuring a balanced representation from tax policy, administration, academia, the legal profession, and the private sector. Experts were selected based on the following criteria:

- Recognized expertise in public finance, tax law, or fiscal policy;
- Professional experience in key institutions such as the Ministry of Finance, Inland Revenue Department, universities, or international organizations;
- A strong understanding of Sri Lanka's fiscal landscape, including its revenue challenges and development priorities.

This targeted selection approach ensured that the Delphi panel brought both technical depth and contextual relevance to the study.

The Delphi panel comprised 21 experts with a balanced gender distribution (11 males and 10 females) and a broad age range spanning from early 30s to late 60s, offering generational diversity (Table 1). A strong academic profile was evident, with 76% holding doctoral-level qualifications and the remainder possessing master's or equivalent degrees in relevant fields. Participants represented a wide spectrum of sectors, including government (9), academia (5), private sector (3), legal (3), and international organizations (1). Experts' professional

experience averaged 17.1 years (ranging from 9 to 36 years), underscoring their substantial expertise in tax policy, law, administration, and public finance.

4.4 Analytical Process of Delphi Method

The Delphi method employed in this study followed a structured, iterative process across three rounds, combining both qualitative and quantitative techniques to develop expert consensus on a strategic DRM framework tailored to the Sri Lankan context (Table 2).

Round One – Exploratory Analysis

In the initial round, participants completed a structured questionnaire comprising both open-ended and close-ended items. Open-ended responses were analysed using manual thematic analysis, following a systematic coding process. All textual responses were read repeatedly to ensure familiarisation, after which initial codes were generated manually and grouped into higher-order categories. These categories were subsequently refined into preliminary thematic clusters through constant comparison, ensuring internal coherence and analytical rigour.

Concurrently, close-ended items were analysed using descriptive statistics, including the mean, standard deviation, and interquartile range (IQR), to assess the level of expert consensus on predefined reform areas. This dual-track analytical strategy ensured both qualitative depth and quantitative clarity in identifying key insights from Round One.

Round Two – Consensus Development

A refined questionnaire was developed based on the Round One findings. This included:

- Low-consensus statements from the close-ended responses (i.e., items with high standard

deviation or IQR), which required further deliberation.

- High-agreement thematic statements distilled from the open-ended responses, now presented in a closed format for rating using a 5-point Likert scale (1 = Not Important, 5 = Critically Important).

Quantitative analysis in Round Two focused on calculating central tendency measures (mean and median) and dispersion (IQR) to evaluate consensus levels as shown in Table 3, using IQR ≤ 1.0 as an acceptance threshold is standard practice in Delphi studies, narrower bands (≤ 0.5) are often highlighted to show strong expert convergence and transparency in thresholds strengthens methodological rigor and reviewer acceptance.

Round Three – Prioritization

In the final round, experts were presented with aggregated results from Round Two, including mean scores and anonymized group feedback. They were asked to review and prioritize the items based on relative importance and feasibility. Analysis in this round focused on ranking items by mean scores to determine the most critical components and enabling conditions for inclusion in the final DRM framework.

Table 1: Descriptive Profile of Delphi Panel Participants

Participant ID	Gender	Age Range	Highest Education Level	Expert Field	Institutional Affiliation	Years of Relevant Experience
P01	Male	50–59	PhD in Public Finance	Fiscal Policy	Ministry of Finance	28 years
P02	Female	40–49	LLM in Tax Law	Tax Law	Legal Sector (Private)	20 years
P03	Male	60–69	PhD in Economics	Public Finance	University of Colombo	33 years
P04	Female	30–39	MSc in Tax Administration	Tax Administration	Inland Revenue Department	12 years
P05	Male	40–49	MBA (Finance)	Tax Compliance	Private Sector – Finance	18 years
P06	Female	50–59	PhD in Development Economics	Fiscal Development	International Organization	27 years
P07	Female	60–69	LLM in Tax Law	Tax Law	Judiciary	33 years
P08	Male	40–49	PhD in Public Policy	Governance	University of Colombo	21 years
P09	Female	30–39	MSc in Fiscal Studies	Tax Administration	Private sector	10 years
P10	Male	50–59	MBA in Tax	Tax Administration	International Development Organization	26 years

P11	Female	40–49	MBA in Accounting	Tax and audit	Private Sector – Tax Advisory	12 years
P12	Male	30–39	LLM in Tax Law	Tax Law	Legal Sector (Private)	11 years
P13	Female	60–69	PhD in Public Finance	Fiscal Governance	International Consultant	36 years
P14	Male	40–49	MA in Political Economy	Tax Policy	Think Tank (Policy Institute)	19 years
P15	Female	50–59	PhD in Law	Tax Law	International Development Organization	21 years
P16	Male	30–39	MSc in Economics	Public Finance	Central Bank of Sri Lanka	13 years
P17	Male	60–69	PhD in Fiscal Sociology	Tax Compliance	Independent Researcher	34 years
P18	Female	40–49	MBA in Tax	Revenue Mobilization	Private sector - Consultant	18 years
P19	Male	50–59	PhD in Public Administration	Tax Governance	International Development Organization	29 years
P20	Female	30–39	LLM in Tax Law	Tax Law	Legal Academia	9 years
P21	Male	40–49	MSc in Public Sector Finance	Fiscal Policy	Parliament Secretariat	11 years

4.3 Data Collection Procedure

Table 2: Delphi Rounds (1–5 Likert Scale)

Round	Objective	Method	Scale	Outcome
Round One	Explore key issues and perceptions	i.Open-Ended ii.Close-Ended questions	i.- ii.1–5 Likert scale (Strongly Disagree to Strongly Agree)	Baseline opinions and broad input
Round Two	Refine and build consensus	Feedback-based re-evaluation	1–5 Likert scale (with group stats)	Reduced variance, stronger consensus
Round Three	Validate key elements and finalize priorities	Final re-rating + justification (if needed)	1–5 Likert scale	Validated, prioritized elements of DRM framework

Table 3: Consensus Interpritation using IQR

IQR Value	Consensus Level	Interpretation
0.0 – 0.5	Strong Consensus	Very high agreement among experts; responses are tightly clustered.
0.6 – 1.0	Acceptable Consensus	Sufficient agreement for Delphi purposes; item can be retained.
1.1 – 1.5	Moderate Consensus	Usable, but may require clarification or rewording in the next round.
> 1.5	Low Consensus / Divergence	Significant disagreement; consider revising or removing the item.

5. Results

5.1 Round One:

5.1.1 Pillar 1

Tax policy reform

(Close-ended questions – Table 4)

1. Fair and transparent tax system
   A well-designed tax policy ensures that all taxpayers are treated fairly based on their financial ability.
2. Expand tax base to informal sector
   Integrating informal sectors and digital economies into the formal tax system is a practical and essential step toward ensuring long-term fiscal stability.
3. Progressive taxation reduces inequality
   Progressive taxation on income, wealth, and property, along with greater transparency in revenue collection, is essential in Sri Lanka.

Tax policy reform

(Open-ended Question – Table 5)

In addition to fairness, tax base expansion, and progressivity, what tax policy measures or structural reforms would you recommend to strengthen Sri Lanka's DRM?

5.1.2 Pillar 2

Tax and revenue administration

(Close-ended questions – Table 6)

1. Institutional strengthening

Strengthening the institutional capacity of Sri Lanka's revenue authority through professional staffing, autonomy, and continuous training is essential for improving domestic revenue mobilization.

2. Digitalization and automation

The expansion and integration of digital tax administration systems (e.g., e-filing, e-invoicing) will significantly reduce compliance costs, minimize leakages, and improve revenue outcomes.

3. Risk-Based and service oriented compliance management

A shift toward risk-based and service-oriented tax administration focusing on data-driven audit selection,

taxpayer segmentation, and public engagement is critical to fostering voluntary tax compliance in Sri Lanka.

Tax and revenue administration

(Open-ended question – Table 7)

What additional reforms would you recommend to strengthen revenue administration capacity in Sri Lanka?

5.1.3. Pillar 3

Governance, compliance and trust

(Close-ended questions – Table 8)

1. Transparency and accountability

   Publishing regular tax expenditure reports and revenue utilization data significantly contributes to enhancing public trust in the tax system.

2. Anti-corruption

   Strengthening enforcement capacity and closing legal loopholes are more critical than introducing new laws in reducing tax evasion in Sri Lanka.

3. Taxpayer engagement

   Engaging taxpayers and civil society in fiscal policy discussions strengthens compliance and enhances the legitimacy of the tax system.

Governance, compliance and trust

(Open-ended questions – Table 9)

In your view, what additional steps can be taken to improve the effectiveness of tax governance in Sri Lanka?

5.1.4 Pillar 4

Revenue development nexus

(Close-ended questions – Table 10)

1.SDG integration
Aligning domestic revenue mobilization strategies with the SDGs enhances policy coherence and long-term development outcomes.

2. Inclusive financing
Prioritizing revenue allocation toward underserved sectors (e.g., health, education, rural infrastructure) is essential for achieving inclusive and equitable development.

3. Fiscal resilience

Strengthening domestic revenue systems is a critical component of building Sri Lanka's resilience to external economic shocks.

Revenue development nexus

(Open-ended questions – Table 11)

In addition, what other key areas should be included in the revenue development nexus to build a more comprehensive and future-ready framework?

In Delphi Round Two, statements that had previously shown low consensus were carefully reworded to improve clarity, contextual relevance, and response accuracy. The close-ended questions were simplified for better readability, while maintaining conceptual

rigor. To accommodate linguistic preferences, participants were invited to respond in either Sinhala or English; Sinhala responses were professionally translated and cross-validated for consistency. Open-ended insights were gathered through in-person and virtual interactions, ensuring flexibility and inclusivity. These qualitative responses were thematically analyzed, with frequently emerging sub-themes synthesized into new statements for quantitative validation. As shown in Table 12, the revised statements achieved stronger expert consensus, reflecting enhanced alignment and methodological robustness.

6. Discussion

The final round of the Delphi process yielded strong expert consensus on several core dimensions critical to strengthening Sri Lanka's DRM in alignment with good governance and sustainable development goals.

The results reflect both policy-level imperatives and operational-level reforms that collectively shape an actionable and future-ready fiscal framework (Table 13).

Pillar 1: Tax Policy Reform emerged with the highest prioritization overall. The highest-ranked statement, *"Building a strong tax culture requires tax education, awareness of taxpayer rights, and open communication"* (Mean = 4.6, Agreement = 87%, IQR = 0.5) signifies that experts perceive taxpayer engagement as foundational to long-term compliance. This reinforces the growing recognition that tax morality and voluntary compliance are nurtured through civic literacy and trust-building rather than solely through enforcement. Additionally, strong consensus was recorded for expanding the tax base to the informal sector (Mean = 4.4, 91% agreement).

Table 4: Pillar 1 – Tax policy reform (Responses for close-ended questions)

Statement	Mean	Median	% Agree (4 or 5)	IQR	Consensus Level
Fair and transparent tax system	4.0	4.0	76	1.5	Moderate
Expand tax base to informal sector	4.0	4.0	67	2.0	Low
Progressive taxation reduces inequality	3.8	4.0	57	1.0	Acceptable

Table 5: Pillar 1 – Tax policy reform (Responses for open-ended questions)

Thematic Area	New Insight	Summary Description
Civic-Centered Tax Morality	Build tax culture through education, charters, and transparency loops	Foster a values-based tax system by embedding tax education in curricula, reinforcing taxpayer rights, and promoting transparent communication between citizens and the state.

Table 6: Pillar 2 – Tax and revenue administration (Responses for close-ended questions)

Statement	Mean	Median	(%) Agree (4 & 5)	IQR	Consensus Level
Institutional Strengthening	4.2	4	81	1	Acceptable
Digitalization and Automation	3.9	4	76	0.5	Strong
Risk-Based & Service-Oriented Compliance Management	3.6	4	72	1.5	Moderate

Table 7: Pillar 2 – Tax and revenue administration (Responses for open-ended questions)

Thematic Area	New Insights/Proposed Reforms	Summary Description
Performance Monitoring	Introduce Results-Oriented Management	A shift toward results-based performance evaluation systems was proposed to ensure accountability and improve institutional effectiveness.

Table 8: Pillar 3 – Governance, compliance and trust (Responses for close-ended questions)

Statement	Mean	Median	% Agree (4 or 5)	IQR	Consensus Level
Transparency and accountability	4.2	4.0	81	1	Accepatable
Anit-corruption	4.0	4.0	71	2	Low
Taxpayer engagement	3.4	4.0	52	1	Acceptable

Table 9: Pillar 3 – Governance, compliance and trust (Responses for open-ended questions)

Thematic Area	New Insight	Summary Description
Legal Modernization	Simplify and harmonize outdated tax laws across sectors and streamline procedural consistency	A modern, consistent legal framework is needed to reduce ambiguity, close loopholes, and ease taxpayer navigation.

Table 10: Pillar 4 – Revenue development nexus (Responses for close-ended questions)

Statement	Mean	Median	% Agree (4 or 5)	IQR	Consensus Level
SDG integration	4.1	4.0	76	1.5	Moderate
Inclusive financing	3.9	4.0	76	0.5	Strong
Fiscal resilience	3.6	4.0	52	2.5	Low

Table 11: Pillar 4 – Revenue development nexus (Responses for open-ended questions)

Thematic Area	New Insight	Summary Description
Revenue Development Nexus	Strengthening international tax cooperation and addressing BEPS (Base Erosion and Profit Shifting) are essential	Experts emphasized the need to align Sri Lanka's tax policies with global standards, strengthen international cooperation, and address digital economy challenges to curb BEPS and protect the domestic tax base.

Table 12: Delphi round two findings

Pillar	Statement	Mean	Median	% Agree (4 or 5)	IQR	Consensus Level
Tax policy reform	Fair and transparent tax system	4.3	4	93	0.5	Strong
	Expand tax base to informal sector	4.4	5	91	0.5	Strong
Tax policy reform – Revised statement	Building a strong tax culture needs tax education, awareness of taxpayer rights, and open communication	4.6	4	87	0.5	Strong
Tax and revenue administration	Risk-Based & Service-Oriented compliance management	4.2	4	90	1	Acceptable
Tax and revenue administration – Revised statement	Enhancing institutional capacity requires performance-based management	3.9	4	83	1	Acceptble
Governance, compliance and trust	Anit-corruption	4.3	4	86	1	Acceptable
Governance, compliance and trust –	Complex tax laws should be simplified and made	4.5	4	83	0.5	Strong

Pillar	Statement	Mean	Median	% Agree (4 or 5)	IQR	Consensus Level
Revised statement	consistent across sectors to improve clarity and fairness					
Revenue development nexus	SDG integration	4.2	4	86	0.5	Strong
	Fiscal resilience	4.3	5	81	1	Acceptable
Revenue development nexus – Revised statement	Strengthening international tax cooperation and addressing BEPS are essential to protect Sri Lanka's tax base	4.6	5	92	0.5	Storng

Table 13: Delphi round three – Final consensus on DRM priorities

Pillar	Statement	Mean	Median	% Agree (4 or 5)	IQR	Consensus Level	Priority Ranking
1 Policy Reform	Fair and transparent tax system	4.3	4	93	0.5	Strong	2
	Expand tax base to informal sector	4.4	5	91	0.5	Strong	3
	Progressive taxation reduce inequality	3.8	4	57	1	Acceptable	4
	Building a strong tax culture needs tax education, awareness of taxpayer rights, and open communication	4.6	4	87	0.5	Srong	1
2 Tax and revenue administration	Institutional Strengthening	4.2	4	81	1	Acceptable	4
	Digitalization and Automation	3.9	4	86	0.5	Strong	1
	Risk-Based & Service-oriented compliance management	4.2	4	90	1	Acceptable	2
	Enhancing institutional capacity requires	3.9	4	83	1	Acceptable	3

Pillar	Statement	Mean	Median	% Agree (4 or 5)	IQR	Consensus Level	Priority Ranking
3 Governance, compliance and trust	performance-based management						
	Transparency and accountability	4.2	4.0	81	1	Acceptable	3
	Anit-corruption	4.3	4	86	1	Acceptable	4
	Taxpayer engagement	3.4	4.0	52	1	Acceptable	2
4 Revenue development nexus	Complex tax laws should be simplified and made consistent across sectors to improve clarity and fairness	4.5	4	83	0.5	Acceptable	1
	SDG integration	4.2	4	86	0.5	Strong	2
	Inclusive financing	3.9	4.0	76	0.5	Strong	3
	Fiscal resilience	4.3	5	81	1	Acceptable	4
	Strengthening international tax cooperation and addressing BEPS are essential to protect Sri Lanka's tax base	4.6	5	92	0.5	Strong	1

reflecting the urgent need to formalize economic activity as a pathway to equity and fiscal stability. While the principle of progressive taxation was accepted (Mean = 3.8), the lower agreement rate (57%) suggests lingering debate among experts regarding its design, implementation, or potential distortions in the Sri Lankan context.

Pillar 2: Tax and Revenue Administration demonstrated moderate to strong consensus across most items, though fewer items reached top-priority rankings. Digitalization and automation were rated the highest priority (Mean = 3.9, IQR = 0.5), signaling a shared understanding that technological transformation is indispensable to revenue authority modernization. Interestingly, while *Risk-Based and Service-Oriented Compliance Management* scored high in agreement (90%) and median score (4), it was assigned a mid-tier priority indicating that while theoretically endorsed, its institutional execution may face barriers or capacity constraints. Similarly, *performance-based*

management systems were seen as acceptable, yet not urgent, suggesting a need for incremental, context-specific adoption.

Pillar 3: Governance, Compliance, and Trust yielded a mixed response. Notably, experts emphasized the importance of simplifying and harmonizing tax laws (Mean = 4.5, Agreement = 83%) a top priority within this pillar. This finding confirms that legal complexity and sectoral inconsistency remain critical bottlenecks to taxpayer confidence and administrative efficiency. Surprisingly, taxpayer engagement and anti-corruption measures, though essential in theory, received relatively lower consensus and priority, indicating a possible disconnect between normative governance goals and perceived feasibility within current institutional settings. This nuance reflects the need for broader systemic reform beyond technical solutions.

Pillar 4: Revenue-Development Nexus introduced forward-looking insights. The statement advocating for *strengthening international tax cooperation and addressing BEPS* was both highly rated (Mean = 4.6, 92% agreement) and ranked as the top priority in this category. This underscores the relevance of aligning domestic fiscal strategies with global tax governance to safeguard national tax bases in an increasingly digitalized and mobile economy. Furthermore, integrating SDGs into tax policy received strong support, echoing global shifts toward developmental coherence in public finance. Fiscal resilience and inclusive financing, while accepted, were ranked lower possibly reflecting a perceived gap in immediate institutional capacity to operationalize these strategies effectively.

Across all pillars, the Delphi findings reveal a broad, though nuanced, expert consensus that sustainable DRM reform must balance policy innovation with administrative realism. The prioritization results show that while technical measures such as digitalization, simplification, and BEPS cooperation are vital, softer reforms like taxpayer education and legal transparency are seen as equally, if not more, critical for building legitimacy and long-term compliance.

Above insights provide actionable direction for policymakers as depicts in Figure 2. It is further suggested that successful DRM reform in Sri Lanka must be multi-dimensional: combining institutional strengthening with civic engagement, aligning with global tax norms while remaining responsive to local administrative realities. The expert-driven prioritization also offers a roadmap for sequencing reforms in ways that reflect both urgency and feasibility.

7. Recommendations

On the expert consensus achieved through the three-round Delphi process, this study proposes the following targeted recommendations to strengthen Sri Lanka's DRM framework across policy, administrative, governance, and developmental dimensions:

1. Institutionalize taxpayer education and rights awareness

A national strategy for civic tax education should be institutionalized across educational systems and public campaigns. Awareness of the taxpayer charter must be mainstreamed to build trust, clarify obligations, and

promote voluntary compliance. Collaboration with civil society, professional bodies, and media is essential to deliver this message in culturally relevant and accessible formats.

2. Formalize the informal economy through incentivized integration

Expanding the tax base requires inclusive mechanisms to bring informal sector actors into the formal economy. Policymakers should implement

simplified registration procedures, provide transitional tax relief, and enhance access to financial services. A phased approach with technical support from international partners can ensure sustainability without disincentivizing enterprise growth.
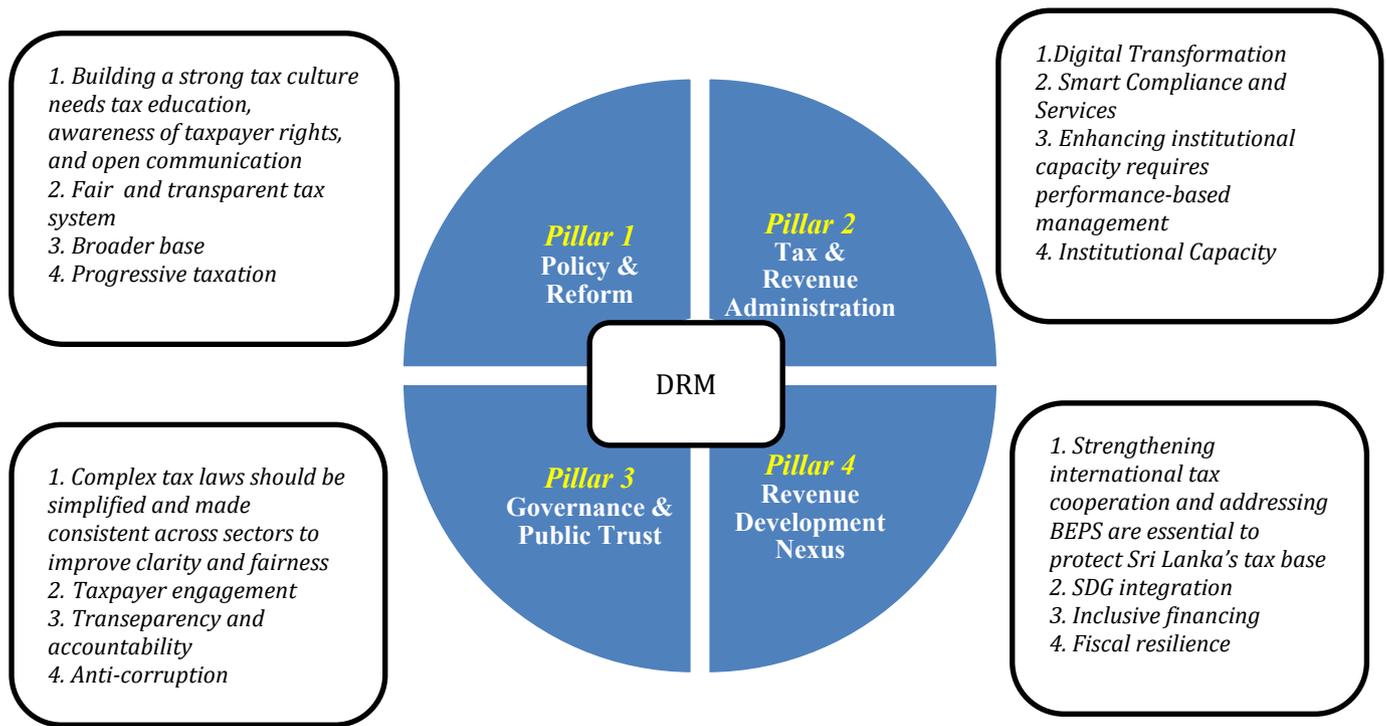

Figure 2: Proposed DRM Framework for Sri Lanka

3. Advance digital transformation of tax administration

Investing in end-to-end digitalization and automation of revenue administration should be accelerated to improve transparency, reduce compliance costs, and increase detection of evasion. This includes upgrading e-filing systems, data analytics for risk

profiling, and seamless integration between tax, customs, and financial institutions.

4. Simplify and harmonize tax laws

Legal reforms must aim to reduce complexity, close interpretative gaps, and eliminate sectoral inconsistencies in tax statutes. A unified tax code and

user-friendly guidance materials would empower taxpayers, improve legal certainty, and enhance revenue predictability.

5. *Strengthen risk-based and service-oriented compliance management*

The tax authority should shift from enforcement-centric approaches to a risk-based compliance model, emphasizing segmentation of taxpayers, predictive analytics, and taxpayer services. Training and performance incentives for staff are crucial to institutionalizing this transformation.

6. *Enhance fiscal transparency and public accountability*

Integrating transparency measures such as publishing performance metrics, tax expenditure reports, and taxpayer grievance outcomes can rebuild public confidence. Linking tax revenue to visible public benefits can also strengthen the perceived legitimacy of taxation.

7. *Embed international tax cooperation and BEPS safeguards*

Given increasing globalization and digitalization, Sri Lanka must actively engage in international tax dialogues and implement global minimum standards to prevent base erosion and profit shifting. This includes strengthening transfer pricing regulations, improving exchange of information, and capacity building for cross-border audits.

8. *Align tax policy with developmental objectives*

Domestic revenue policies should be deliberately linked to national development priorities and the SDGs. Introducing targeted fiscal incentives for sectors that advance gender equity, climate resilience, and innovation can maximize both compliance and developmental impact.

These recommendations serve as a strategic blueprint for Sri Lanka to move from reactive fiscal management toward a proactive, inclusive, and future-ready tax ecosystem. They call for a balance between technical reform, behavioral insight, and developmental coherence an integrated approach critical to advancing fiscal sustainability and equitable growth.

9. Conclusion

This study used a Delphi-based approach to identify and refine expert consensus on strengthening DRM in Sri Lanka. Across three iterative rounds, experts from academia, public administration, and the private sector contributed valuable insights aligned with four strategic pillars: tax policy reform, revenue administration, governance and trust, and the development-revenue nexus. The process revealed strong agreement on the need for tax education, simplification of laws, digital transformation, and international cooperation. It also highlighted emerging priorities such as inclusive tax base expansion and civic-centered transparency. The findings provide a structured, evidence-based framework that can guide policymakers in designing a fair, efficient, and future-ready tax system. As Sri Lanka navigates its fiscal recovery and broader development goals, implementing these consensus-driven reforms will be critical to ensuring both revenue sustainability and public trust.

Author contribution:

ND carried out the introduction, literature review, conceptual framework, sustactial contribution to discussion, policy recommendation, and conclusion; BWRD carried out the data analysis while contributing to discussion, recommendation and concusion. All authors have read and approved the final version of the manuscript and agree with the order of presentation of the authors.

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