



Supporting and empowering  
you every step of the way

## TANZANIA – NOT FOR PROFIT ORGANISATIONS

### FREQUENTLY ASKED QUESTIONS – PART 4

**Are charitable organisations required to procure and use Electronic Fiscal Device (EFD)?**

In Tanzania, every person supplying goods, rendering services or receiving payments in relation to supplied goods / rendered services is legally obliged to issue a fiscal receipt or fiscal invoice by using EFD in accordance with the Tax Administration Act.

Based on the tax laws, exclusion from use of EFD is granted to specific persons and is subject to the Commissioner General (CG) publicising such list. Further, exclusion is also granted to individual/entities carrying out economic activities whose annual turnover is below the prescribed threshold of fourteen million shillings (TZS 14 Million).

Use of EFD is therefore determined by two major criteria namely; conducting economic activities in form of supplying goods, rendering services and annual turnover from such economic activities exceeding the prescribed threshold of TZS 14 Million.

In conclusion, a charitable organisation will only be required to procure and use EFD if its activities comprise of selling of goods/rendering of services exceeding the TZS 14m threshold.

#### Caveat

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