



# *Tanzania Association of Tour Operators*

CCM District Building, Fire Road  
E+-mail: [tato@cybernet.co.tz](mailto:tato@cybernet.co.tz) <http://www.tatotz.org>

Tel/Fax: 027-2506430

Tel : 027-2504188

Mobile : 0713-512308

P. O. Box 6162, Arusha, Tanzania

Ref. T.18/127

16<sup>th</sup> August, 2013

The Director for Tax Services and Education,  
Tanzania Revenue Authority,  
P.O. Box 11491,  
DAR ES SALAAM.

Dear Sir,

**RE: THE USE OF ELECTRONIC FISCAL DEVICES BY TOUR OPERATORS**

The Tanzania Association of Tour Operators (TATO) represents over 324 License tour operators and contribute 18% of the GDP and second sector of Economy in foreign earning. The nature of the Tourism Business is that of an export service (intangible) in that Tour Operators market the tourist product outside the country, procures a whole sale buyer who later sells to retail travelers who ultimately travel to destination Tanzania. The product is paid in foreign currency by a Travel Agent outside Tanzania who receives price of the product as a conduit – third party payments – park fees, hotel accommodation, air charter services and finally the balance being tour operator turnover. The transaction is done by Bank Wire Transfer and not cash!!

In this scenario, tour operator receipt is that of either transport or commission earned, the other money is received as transit money it is not for the company. Tour operator cannot therefore be construed as a trader who should use the Electronic Fiscal Device which is basically meant to issue receipts for cash receipt.

We are writing to seek Commissioner reasoned ruling whether tour operators are supposed to use EFD taking into consideration the circumstance explained above.

Assuring our continued co-operation,

Yours sincerely,

Mustapha Akunaay  
**EXECUTIVE SECRETARY.**