

## ADSTRACT

The study was meant to assess the efficiency of Electronic Fiscal Devices (EFDs) in revenue collection performance in Tanzania public sector. The study was conducted in Temeke tax regional offices, to assess the quality of EFDs in preventing loss of tax at Temeke tax regional offices, determine ways used by TRA for administration and monitoring the use of EFDs in relation to revenue collection performance at Temeke tax regional offices. The study was conducted using a case study research design with both qualitative and quantitative approaches. The sample size of study was 133 who were selected through random and purposive sampling technique. The findings revealed that the efficiency of EFDs in issuing tax invoices and receipts at the study area is compromised by various organizational and infrastructure-related challenges. The reliability of utilities like electricity is a fundamental requirement for EFD operation, and the lack of sufficient and reliable utilities hampers their effectiveness. In conclusion these findings highlight the need for the study area to address these challenges to enhance the efficiency of EFDs in issuing tax invoices and receipts. Improvements in internet connectivity, network infrastructure, device speed, procurement processes, and utilities are necessary to ensure that EFDs can fulfill their intended role effectively. Several issues related to the quality of EFDs in preventing the loss of tax at Temeke Tax Region. A notable portion of respondents expressed concerns about the condition of EFD infrastructures and the competence of EFD users, which could potentially impact the effectiveness of EFDs in reducing tax losses. However, a smaller group disagreed with the statement about the qualifications of EFD suppliers in their organization. The study recommends

for changes to be done on Continuous training and education, Regular EFD inspection, Data

analysis and real-time monitoring: Sustainability and quality control, Public awareness, Regular review and adaptation, Collaboration with stakeholders