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*RESEARCH ARTICLE*

# LEGISLATING CORPORATE SOCIAL RESPONSIBILITY IN THE TANZANIAN MINING SECTOR: A LEGALPATHWAY TO COMMUNITY PROTECTION, ACCOUNTABILITY AND SUSTAINABLE DEVELOPMENT

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## Abstract

Mineral extraction generates national revenue while exposing host communities to concentrated environmental, economic, social, and cultural disruption. The central problem is whether voluntary corporate responsibility can govern burdens created through legally authorised mineral extraction. Tanzania has converted mining responsibility into statutory planning, yet implementation disputes reveal uncertainty, fragmentation, and influence imbalances. This article examines why legislation remains necessary despite corporate initiatives, regulatory reforms, and expanding responsible business standards. It argues that legal compulsion is justified when extraction creates harm, asymmetric bargaining power, and limited community opportunities. The analysis separates corporate responsibility from compensation, taxation, environ mental liability, and public expenditure while recognising interaction. Accordingly, statutory responsibility should operate as a development duty rather than discretionary corporate benevolence or publicity expen diture. The study applied qualitative legal research combining doctrinal interpretation, documentary review, lesson-drawn case studies, and coded interviews. The sample comprised thirty two respondents, includ ing twelve public officials, ten mining actors, and ten other representati ves. Twenty six respondents supported legislation or qualified compulsi on, representing eighty one percent of the interview sample.Findings show that legislation strengthens community protection, social acceptan ce, certainty, transparency, benefit distribution, and institutional accoun tability. However, regulation can reproduce formalism when projects remain fragmented, communities lack influence, or responsibilities overlap administratively. Voluntary responsibility retains value for innovation and responsiveness, but cannot replace enforceable duties within mining governance. The article concludes that Tanzania requires a statutory floor, transparent implementation, proportionate obligations, and outcome focused planning.



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## Introduction:-

Mining presents an unusual relationship between public ownership and private commercial activity. Mineral resources belong within the public domain, but extraction is undertaken through rights granted to private or state linked operators. Benefits may accrue through public revenue, employment, trade, and infrastructure, while the most immediate burdens remain concentrated within particular villages, wards, and districts. Section 136 of the Mining Act responds to this imbalance by requiring annual corporate social responsibility planning in consultation with responsible local authorities.[1] The provision moves community support away from occasional generosity and places it within the legal conditions governing mineral development.

The practical need for legal intervention emerges clearly from the experience of mining communities. Corporate programmes have contributed schools, health services, roads, water facilities, employment initiatives, and other public benefits. Nevertheless, community assessments continue to raise concerns about participation, continuity, project relevance, environmental pressure, and unequal distribution.[2] These concerns do not deny the value of existing initiatives. They show that visible expenditure does not always establish fair process, durable benefit, or confidence in the institutions responsible for mining governance.

Earlier scholarship often examines community perceptions, social licence, corporate projects, or sustainable development as separate subjects. This article adds a legal contribution by bringing those subjects into direct conversation with the design of section 136, the corporate social responsibility regulations, and recent judicial control. It also tests doctrinal conclusions against institutional experience gathered from regulators, mining actors, lawyers, academics, civil society representatives, environmental advocates, and community participants. African research indicates that corporate expenditure may calm immediate disputes while leaving deeper inequality and institutional weakness unresolved.[3] The central inquiry is therefore not whether voluntary action has value, but whether it can reliably protect communities without an enforceable legal foundation.

The argument remains deliberately limited. Corporate social responsibility cannot substitute compensation, environmental liability, taxation, land protection, human rights duties, local content obligations, public expenditure, or legal remediation. International standards preserve independent duties of prevention, due diligence, disclosure, engagement, and remedy.[4] Community infrastructure cannot excuse pollution, unlawful displacement, unsafe working conditions, or inadequate rehabilitation. The proper role of corporate social responsibility is to create additional and accountable community development above existing legal duties.

The article advances three related propositions. First, responsibility attached to public mineral resources should be understood as a governance obligation rather than corporate benevolence. Second, mandatory duties should provide a proportionate minimum while leaving room for transparent voluntary initiatives that respond to urgent or emerging needs. Third, legal design must address the weaknesses associated with mandatory regimes, including administrative duplication, political influence, weak monitoring, excessive burden, and compliance that measures expenditure without examining results. The discussion proceeds through methodology, findings, legal justification, voluntary responsibility, comparative lessons, and focused recommendations.

## Research Methodology:-

The study applied qualitative legal research because the question required both normative interpretation and an understanding of institutional practice. Doctrinal analysis covered the Constitution, the Mining Act, corporate social responsibility regulations, environmental and land legislation, transparency rules, local content requirements, judicial authority, and relevant international standards. Documentary review included policy materials, comparative legislation, peer reviewed scholarship, and research concerning participation, wellbeing, social legitimacy, conflict,

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[1] United Republic of Tanzania. (2023). Mining Act, Cap. 123 [R.E. 2023], section 136.

[2] Immaculate Gillo, Odass Bilame, and Emiliana Anthony Assenga. (2023). Corporate social responsibility practices: Insights from North Mara Gold Mine, Tanzania. International Journal of Research in Business and Social Science, 12(6). https://doi.org/10.20525/ijrbs.v12i6.2795, p. 86.

[3] Selina Bezzola, Isabel Günther, Fritz Brugger, and Erwin Lefoll. (2022). CSR and local conflicts in African mining communities. World Development, 158, 105968. https://doi.org/10.1016/j.worlddev.2022.105968, p. 1.

[4] United Nations Office of the High Commissioner for Human Rights. (2011). Guiding principles on business and human rights: Implementing the United Nations Protect, Respect and Remedy Framework, Principles 1, 11, 13, 17 and 22; Organisation for Economic Co operation and Development. (2023). OECD guidelines for multinational enterprises on responsible business conduct, Chapter II, paragraphs 10 to 12.

environmental protection, and mine closure. This combination enabled the legal framework to be assessed against the practical conditions within which mining responsibility is planned and implemented.

A semi structured interview guide was used to maintain consistency while allowing questions to reflect the knowledge of each participant. Selection was purposive because respondents needed direct experience of regulation, mining operations, community development, environmental governance, legal practice, or affected communities. The sample included twelve public officials, ten representatives of mineral right holders or mining management, and ten participants drawn from legal practice, academic institutions, civil society, environmental advocacy, community representation, and small scale mining.[5] The study sought diversity of institutional perspective rather than numerical representation. Participation was voluntary, informed consent was obtained, and identity was protected through role based description.[6]

Interview material was examined through a structured thematic matrix. The initial codes reflected the research question and legal framework, including impact, participation, accountability, benefit distribution, sustainable development, proportionality, financing, voluntarism, and institutional coordination. A second reading identified concerns that did not fit comfortably within the initial argument, particularly investment uncertainty, administrative burden, limited capacity among small scale operators, political influence, and formal compliance without meaningful outcomes. The analysis then compared agreement, disagreement, contradiction, and complementarity across respondent groups. Legal rules were kept distinct from respondent perceptions so that personal experience did not become an assumed statement of law.

Credibility was supported through triangulation among legislation, case law, published research, and interview evidence. The analysis also considered minority views and negative cases rather than treating disagreement as an error. Twenty six interview accounts favoured statutory responsibility or a qualified form of compulsion, while six preferred voluntary arrangements or warned against excessive regulation.[7] This distribution is reported only as a transparent description of the purposive sample. It does not provide a sampling frame, margin of error, or basis for national statistical generalisation. The relevant finding is qualitative convergence across different institutional positions, not a claim of population prevalence.

## Results and Discussion:-

The findings support legislation, but only where the framework is proportionate, participatory, transparent, and capable of enforcement. Respondents connected statutory duties with clearer expectations, more consistent community protection, improved planning, and greater accountability. At the same time, they described fragmented projects, competing institutional instructions, uncertain contribution levels, and weak community influence. The 2023 Regulations established a planning structure involving mineral right holders and local authorities, while the 2025 amendments refined expertise, timelines, reporting, implementation responsibility, and corrective action.[8] The Kegoye decision further confirms that subsidiary rules must remain within statutory authority.[9] The Court also explained that consultation must occur while proposals remain open to informed response.[10]

**The rationale for legislating corporate social responsibility in the mining sector:-**

The first rationale arises from the public character of mineral resources. Extraction depends upon a legal grant from the state and produces consequences that extend beyond the private relationship between an operator and

[5] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.
[6] The study observed voluntary participation, informed consent, confidentiality, and role based anonymisation. No institutional ethics approval number is reported.
[7] Author field interviews with thirty two respondents in Tanzania, 2026. Twenty six interview accounts supported statutory responsibility or qualified compulsion. This count describes the purposive sample only and does not establish population prevalence.
[8] United Republic of Tanzania. (2023). Mining (Corporate Social Responsibility) Regulations, Government Notice No. 409 of 2023, regulations 4 to 12; United Republic of Tanzania. (2025). Mining (Corporate Social Responsibility) (Amendment) Regulations, Government Notice No. 692 of 2025, regulations 2 to 8.
[9] Godfrey Mwita Kegoye and Four Others v. Minister for Minerals and Another, Miscellaneous Cause No. 000013576 of 2025, [2026] TZHC 72 (High Court of Tanzania, 28 January 2026), p. 28.
[10] Godfrey Mwita Kegoye and Four Others v. Minister for Minerals and Another, Miscellaneous Cause No. 000013576 of 2025, [2026] TZHC 72 (High Court of Tanzania, 28 January 2026), p. 26.

shareholders. Communities experience changes in land use, access to water, local markets, population movement, public services, cultural relations, and environmental security. A statutory framework recognises that these consequences form part of mineral governance. It also establishes a minimum standard beneath corporate discretion, while permitting responsible operators to undertake additional initiatives beyond legal compliance.

Constitutional principle strengthens this position. Public welfare, lawful protection of property, and responsible use of national resources require mineral development to account for people who carry direct local burdens.[11] Affected communities may lose customary access, experience relocation, or face pressure upon farming, grazing, water, and informal livelihoods. Corporate social responsibility does not replace compensation for legally protected interests. It can, however, connect extraction with community assets, livelihood restoration, skills, and services that remain useful after production declines. This approach treats local benefit as part of distributive justice rather than a reward offered at corporate convenience.

Environmental and human rights concerns provide an equally important justification. Mining may affect dignity, health, security, livelihood, participation, and access to essential resources. International guidance requires states to protect people from business related harm and requires enterprises to respect rights throughout operational decision making.[12] A statutory plan can support these obligations through consultation, disclosure, impact responsive projects, grievance handling, and continuing supervision. It must remain distinct from environmental assessment, pollution control, rehabilitation, and compensation. The value of legislation lies in adding a preventive and developmental layer without allowing social expenditure to become a licence for unlawful conduct.

Participation is central because bargaining power is rarely equal. Mining operators generally possess greater finance, technical expertise, information, and institutional access than affected communities. Research concerning North Mara found limited community involvement during important stages of project identification, design, implementation, and evaluation.[13] Participation remains superficial where information arrives late, representatives lack independence, or community proposals may be disregarded without reasoned explanation. Law can require notice, accessible information, representative selection, recorded consultation, feedback, and procedures for challenging contested priorities. These safeguards allow communities to influence decisions rather than merely endorse completed plans.

Social legitimacy offers a further rationale. A mineral right gives legal authority to operate, but it does not automatically create confidence among people affected by land acquisition, employment practices, procurement decisions, security arrangements, or environmental risk. Research on social licence describes legitimacy as an institutional relationship sustained by shared expectations among companies, government, and civil society.[14] Statutory planning can stabilise expectations and create lawful channels for disagreement. It should not purchase silence or treat absence of protest as consent. Its purpose is to make engagement fairer, more predictable, and capable of correction before grievances develop into prolonged conflict.

Accountability is another decisive reason for legislation. Community projects may be delayed, poorly designed, inflated in cost, left incomplete, or selected for political visibility rather than genuine need. The transparency framework for extractive industries establishes a wider expectation that mineral payments, public benefits, and institutional decisions should be traceable.[15] Corporate social responsibility law should therefore regulate planning, budgeting, procurement, implementation, reporting, verification, maintenance, and correction of defective work. This protects communities from symbolic compliance and protects companies from repeated informal demands that

[11] United Republic of Tanzania. (2023). Constitution of the United Republic of Tanzania, Cap. 2 [R.E. 2023], Articles 9 and 24; United Republic of Tanzania. (2023). Mining Act, Cap. 123 [R.E. 2023], section 136.

[12] United Nations Office of the High Commissioner for Human Rights. (2011). Guiding principles on business and human rights: Implementing the United Nations Protect, Respect and Remedy Framework, Principles 1, 11 and 13; United Republic of Tanzania. (2023). Environmental Management Act, Cap. 191 [R.E. 2023], sections 7 and 106.

[13] Immaculate O. Gillo, Odass Bilame, and Emiliana A. Assenga. (2024). Community participation in corporate social responsibility practices of North Mara Gold Mine in Tanzania. Journal of African Politics, 4(1). https://doi.org/10.58548/2024jap41.2234, p. 32.

[14] Johannes Glückler and Denise Gutiérrez. (2025). Social license to operate: An institutional critique and research framework. Resources Policy, 107, 105657. https://doi.org/10.1016/j.resourpol.2025.105657, p. 3.

[15] United Republic of Tanzania. (2023). Tanzania Extractive Industries Transparency and Accountability Act, Cap. 447 [R.E. 2023], sections 4, 10 and 15.

fall outside approved plans. The central objective is not expenditure alone, but decision making that communities and regulators can understand, examine, and challenge.

Sustainable development requires attention to outcomes rather than completed structures. A classroom without teachers, a clinic without medicine, or a water project without maintenance may satisfy formal reporting while offering little lasting public value. Tanzanian scholarship calls for stronger participation, accountability, and benefit sharing within mining responsibility practice.[16] Household research around North Mara connects wellbeing with education, water, health, roads, markets, income, and employment opportunities.[17] Law should therefore require baseline information, measurable objectives, maintenance plans, responsible institutions, and value beyond mine closure. Fewer strategic projects may serve communities better than numerous disconnected activities.

Local content can deepen this development function by moving community members from passive beneficiaries into productive participation. Tanzanian regulations promote employment, procurement, training, technology transfer, and opportunities for local enterprises.[18] Corporate social responsibility should support skills, enterprise readiness, access to finance, and productive infrastructure that enables local people to participate in mining value chains. Education and capability development are particularly important because they create benefits that remain after a mineral deposit is exhausted.[19] The law must nevertheless prevent ordinary commercial obligations from being counted again as corporate social responsibility expenditure.

Compulsory corporate social responsibility measures are legitimate only when the obligations imposed are proportionate to the scale, capacity, and impact of each mining operation. Large mines often possess specialised departments, stable budgets, and greater administrative capacity. Small scale operators may face uncertain revenue, limited legal knowledge, and repeated demands from several levels of government.[20] A uniform obligation can encourage informality or make lawful domestic enterprise unnecessarily difficult. Legislation should therefore use graduated duties based upon impact, revenue, licence category, and capacity. Simplified plans, pooled funds, technical assistance, and clear contribution rules can protect communities without imposing the same administrative structure upon every operator.

**The legal and normative justification for mandatory corporate social responsibility in the mining sector:-**

Mandatory responsibility is justified when national benefits are widespread but local communities bear the greatest burdens. Public revenue may serve the wider population, but environmental change, relocation, social disruption, and pressure upon local services are experienced in particular places. Community perception research records both expected benefits and serious concerns relating to pollution, land degradation, livelihood pressure, and trust.[21] A legal duty connects corporate contribution with the communities most directly affected by extraction. It also reduces the risk that project choice will be guided mainly by publicity value or the preferences of changing management teams.

Distributive justice provides a further legal justification. Communities may give up land, customary use, environmental security, and livelihood opportunity before promised benefits become visible. Land and environmental laws preserve independent rights and remedies that cannot be replaced by community projects.[22]

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[16] Willy Maliganya and Gideon Bulengela. (2025). Rethinking the practices of corporate social responsibility in the mining sector for sustainable development in Tanzania. Journal of Management and Science, 15(1). https://doi.org/10.26524/jms.15.8, p. 109.

[17] Immaculate O. Gillo, Sadick Alex, and Nyanchoka Chacha. (2025). Influence of corporate social responsibility on household wellbeing around the North Mara Gold Mine area, Tanzania. East African Journal of Education and Social Sciences, 6(1). https://doi.org/10.46606/eajess2025v06i01.0428, p. 112.

[18] United Republic of Tanzania. (2018). Mining (Local Content) Regulations, Government Notice No. 3 of 2018, regulations 7, 14 and 37.

[19] Elżbieta Jasińska and Michał Jasiński. (2022). Mining industry corporate social responsibility to education development. Resources, 11(7), 65. https://doi.org/10.3390/resources11070065, p. 13.

[20] Interviews with managers of small scale mining operations in Geita Region and Mbogwe District, 2026.

[21] P. L. Seloa and Veronica M. Ngole Jeme. (2022). Community perceptions on environmental and social impacts of mining in Limpopo South Africa and the implications on corporate social responsibility. Journal of Integrative Environmental Sciences, 19(1). https://doi.org/10.1080/1943815X.2022.2131827, p. 199.

[22] United Republic of Tanzania. (2023). Land Act, Cap. 113 [R.E. 2023], sections 3 and 156; United Republic of Tanzania. (2023). Environmental Management Act, Cap. 191 [R.E. 2023], sections 7 and 106.

Mandatory responsibility should operate above those protections and should respond to the unequal distribution of gains and losses. This does not mean that every social need becomes a private corporate duty. It means that mineral development should make a defined and proportionate contribution to the resilience of places that carry the most immediate consequences.

Conflict prevention supports compulsory measures, provided lawful disagreement remains protected. African evidence suggests that corporate expenditure may reduce immediate tension but often has only a moderate effect upon deeper conflict drivers.[23] A statutory system can create peaceful procedures for selecting priorities, receiving complaints, reviewing progress, and correcting failure. Mine managers interviewed for the study associated structured engagement with clearer expectations, local acceptance, improved security, and operational continuity.[24] The proper objective is not to exchange projects for silence. It is to replace informal bargaining with deliberation, reasoned decision making, and accessible remedy.

The history of voluntary practice provides another justification. Philanthropic initiatives can produce genuine benefit, but they do not guarantee continuity, equal treatment, disclosure, sanctions, or remedies. Company policies may change after a fall in commodity prices, a transfer of ownership, or a change in management. Tanzanian research records valued corporate initiatives, but also reports dissatisfaction with road priorities and water facilities that ceased functioning.[25] Legislation defines the minimum obligation and separates approved responsibility from donations, emergency support, taxes, compensation, and informal requests. Clear categories protect both communities and responsible operators.

Institutional coordination demonstrates why compulsion must be carefully designed. The Mining Commission, local government authorities, central ministries, environmental bodies, and mineral right holders all perform legitimate functions. Without a binding allocation of responsibility, the same structure can produce delay, conflicting instructions, or uncertainty about final authority. The Commissioner interviewed for the study acknowledged the need for both sector regulation and local government involvement, while stressing the importance of a clear coordination protocol.[26] Law should identify who initiates, approves, implements, verifies, corrects, and reports each stage of the process.

Judicial control is necessary because mandatory responsibility must itself remain lawful. In Kegoye, the High Court quashed subsidiary provisions that conflicted with the governing statute.[27] The judgment also explained that meaningful consultation requires proposals to remain open to informed consideration and response.[28] Administrative convenience cannot override the language of Parliament or reduce lawful community benefit. It also exposes the need for precise primary legislation on host communities, beneficiaries, allocation principles, participation, and review. Clear legislative authority protects officials from uncertainty, companies from shifting demands, and communities from rules that change their entitlements without adequate legal basis.

Outcome based regulation offers a further justification. Expenditure figures reveal what was paid, but they do not establish whether a project improved wellbeing, reduced vulnerability, or created durable capability. Research on complex responsibility systems identifies stakeholder collaboration, environmental performance, reporting, and

[23] Selina Bezzola, Isabel Günther, Fritz Brugger, and Erwin Lefoll. (2022). CSR and local conflicts in African mining communities. World Development, 158, 105968. https://doi.org/10.1016/j.worlddev.2022.105968, p. 11.
[24] Interview with a Social Performance Manager at a large scale mining operation in Tanzania, 2026; interview with a Superintendent Community Relations Manager at a large scale gold mine in Tanzania, 2026.
[25] Immaculate Gillo, Odass Bilame, and Emiliana Anthony Assenga. (2023). Corporate social responsibility practices: Insights from North Mara Gold Mine, Tanzania. International Journal of Research in Business and Social Science, 12(6). https://doi.org/10.20525/ijrbs.v12i6.2795, p. 86.
[26] Interview with the Commissioner responsible for Local Content and Corporate Social Responsibility, Mining Commission, June 2026.
[27] Godfrey Mwita Kegoye and Four Others v. Minister for Minerals and Another, Miscellaneous Cause No. 000013576 of 2025, [2026] TZHC 72 (High Court of Tanzania, 28 January 2026), p. 28.
[28] Godfrey Mwita Kegoye and Four Others v. Minister for Minerals and Another, Miscellaneous Cause No. 000013576 of 2025, [2026] TZHC 72 (High Court of Tanzania, 28 January 2026), p. 26.

community planning as connected elements rather than separate administrative tasks.[29] Every approved plan should state its baseline, objectives, beneficiaries, timetable, maintenance duties, expected outcomes, and method of verification. Independent assessment should consider use, quality, access, gender effects, environmental value, and continuity, not only physical completion.

Intergenerational justice extends responsibility beyond the annual planning cycle. Mining is temporary, yet environmental harm, dependency, and weakened local economies may continue long after closure. Research on mine closure warns that social investment can create rigid dependency when transition planning begins too late.[30] Corporate social responsibility plans should support livelihood diversification, water security, land rehabilitation, enterprise development, and public infrastructure that local institutions can maintain. Temporary mineral value should be converted into skills, restored environments, productive assets, and institutions capable of surviving corporate departure.

Ubuntu philosophy contributes an African ethical foundation by emphasising dignity, reciprocity, relationship, and shared human wellbeing. Scholarship recognises its value while warning that broad moral language can become uncertain or paternalistic without clear accountability.[31] The principle does not justify corporate control over community priorities. It supports a relationship in which host communities are treated as participants in development rather than recipients of gifts. Law can translate this relational ethic into consultation, fair benefit, respect, disclosure, and responsibility for consequences that continue beyond the immediate transaction.

Investor certainty is compatible with these protections. Clear obligations allow companies to forecast expenditure, plan procurement, explain commitments, and distinguish approved duties from informal solicitation. Respondents from mining operations stated that workable regulation can reduce duplicate demands and strengthen trust around agreed projects.[32] Uncertainty arises when rules do not define contribution methods, beneficiaries, approval periods, procurement standards, remedies, or treatment of voluntary support. A proportionate statutory framework can therefore support responsible investment while protecting communities from arbitrary discretion.

Case study experience offers useful caution. India demonstrates that a statutory model can regularise expenditure, governance, disclosure, and board responsibility, but it also shows the danger of treating spending targets as the principal measure of social value.[33] South Africa links mining rights with social and labour planning, although implementation has faced questions concerning institutional capacity, project quality, community influence, and enforcement.[34] Ghana combines mining legislation, development funding, and negotiated community arrangements, yet benefit distribution and civic engagement remain important determinants of infrastructure outcomes.[35] These experiences support compulsion, but they also confirm that budgets alone cannot produce accountable development.

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[29] Mahdi Pouresmaieli, Mohammad Ataei, Ali Nouri Qarahasanlou, and Abbas Barabadi. (2024). Corporate social responsibility in complex systems based on sustainable development. Resources Policy, 90, 104818. https://doi.org/10.1016/j.resourpol.2024.104818, p. 7.

[30] Lochner Marais, SethulegoMatebesi, and Phia van der Watt. (2024). Social licensing and dependencies: Implications for mine closure in South Africa. Resources Policy, 95, 105120. https://doi.org/10.1016/j.resourpol.2024.105120, p. 6; Josephine N. Pieters, Nomsa S. Ndaba, and Sanele Ngcobo. (2025). Exploring prioritization of wellbeing and health impacts for mining communities during the mining life cycle within the sub Saharan Africa context: A systematic review. BMC Public Health, 25(1), 1432. https://doi.org/10.1186/s12889-025-22691-7, p. 9.

[31] Tendai Makwara, Dennis Yao Dzansi, and Crispen Chipunza. (2023). Contested notions of Ubuntu as a corporate social responsibility theory in Africa: An exploratory literature review. Sustainability, 15(7), 6207. https://doi.org/10.3390/su15076207, p. 8.

[32] Interview with a Social Performance Manager at a large scale mining operation in Tanzania, 2026; interview with a Superintendent Community Relations Manager at a large scale gold mine in Tanzania, 2026.

[33] Government of India. (2013). Companies Act, No. 18 of 2013, section 135; Government of India. (2014). Companies (Corporate Social Responsibility Policy) Rules, 2014, rules 4 to 8, as amended.

[34] Republic of South Africa. (2002). Mineral and Petroleum Resources Development Act 28 of 2002, sections 23 and 25; Republic of South Africa. (2004). Mineral and Petroleum Resources Development Regulations, regulation 46.

[35] Republic of Ghana. (2006). Minerals and Mining Act, Act 703, sections 73 and 74; Republic of Ghana. (2016). Minerals Development Fund Act, Act 912, sections 2 to 8; Hayford Adjei, Dennis Yao Dzansi, and Victor Yawo

Australia and Canada rely more heavily upon environmental assessment, Indigenous rights, negotiated agreements, and responsible business standards than upon a general statutory corporate social responsibility budget.[36] Their experience shows the importance of embedding participation, impact assessment, benefit negotiation, disclosure, and long term relationships within wider public law. Tanzania does not need to reproduce any single foreign model. The comparative lesson is to combine a clear statutory floor with rights protection, transparent negotiation, competent institutions, and measurable outcomes that reflect local legal and social conditions.

The case against mandatory responsibility also deserves full consideration. Compliance costs may discourage marginal investment or place a heavy burden upon emerging domestic operators. Administrative requirements can duplicate local government planning, create opportunities for political selection, or reward reports instead of results. Enforcement may remain uneven where public institutions lack staff, finance, technical expertise, or reliable information. These risks do not eliminate the legal justification, but they shape legitimate design. Graduated obligations, simplified procedures, public criteria, independent verification, and regular review are necessary to prevent regulation from creating new inequities.

**Rationale for voluntary corporate social responsibility in the mining sector**

Voluntary responsibility continues to serve an important purpose when it operates above the legal minimum. International responsible business guidance encourages continuing improvement through due diligence, engagement, disclosure, prevention, and remedy.[37] Mining operations may encounter urgent needs or emerging risks that were not reasonably anticipated during annual planning. A voluntary initiative can respond quickly to a damaged water facility, an unexpected health concern, or a promising local enterprise. This flexibility can demonstrate empathy and institutional maturity, provided the initiative is transparent and does not replace an approved duty.

Operational stages also justify a measure of discretion. Exploration, construction, production, closure, and care create different risks, resources, and opportunities. Adaptive initiatives may address climate resilience, digital access, cultural protection, enterprise incubation, or new environmental concerns that a fixed project catalogue overlooks.[38] Pilot programmes can test locally designed solutions before they are incorporated into formal plans. Their objectives, costs, beneficiaries, failures, and lessons should be disclosed so that flexibility contributes to institutional learning rather than unrecorded corporate publicity.

Voluntary action can strengthen community ownership when people participate from the beginning. Research around North Mara shows that social programmes can support services and household wellbeing, but the quality of participation strongly influences their legitimacy.[39] A pilot initiative can test maintenance, market viability, gender effects, local management, environmental resilience, and institutional support before expansion. Communities should help identify the problem, shape the design, monitor implementation, and assess results. This approach turns voluntary action into shared learning rather than a finished project presented for acceptance.

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Atiase. (2026). Mediating effect of civic engagement in CSR effects on mining community infrastructure: Evidence from Ghana. Sustainability, 18(5), 2293. https://doi.org/10.3390/su18052293, p. 18.

[36] Commonwealth of Australia. (1993). Native Title Act 1993, Parts 2 and 3; Commonwealth of Australia. (1999). Environment Protection and Biodiversity Conservation Act 1999, Parts 3 and 8; Canada. (2019). Impact Assessment Act, S.C. 2019, c. 28, s. 1, sections 6, 9 and 22.

[37] Organisation for Economic Co operation and Development. (2023). OECD guidelines for multinational enterprises on responsible business conduct, Chapter II, paragraphs 10 to 12, and Chapter IV, paragraphs 1 to 6.

[38] Mahdi Pouresmaieli, Mohammad Ataei, Ali Nouri Qarahasanlou, and Abbas Barabadi. (2024). Corporate social responsibility in complex systems based on sustainable development. Resources Policy, 90, 104818. https://doi.org/10.1016/j.resourpol.2024.104818, p. 8; Elżbieta Jasińska and Michał Jasiński. (2022). Mining industry corporate social responsibility to education development. Resources, 11(7), 65. https://doi.org/10.3390/resources11070065, p. 13.

[39] Immaculate O. Gillo, Odass Bilame, and Emiliana A. Assenga. (2024). Community participation in corporate social responsibility practices of North Mara Gold Mine in Tanzania. Journal of African Politics, 4(1). https://doi.org/10.58548/2024jap41.2234, p. 32; Immaculate O. Gillo, Sadick Alex, and Nyanchoka Chacha. (2025). Influence of corporate social responsibility on household wellbeing around the North Mara Gold Mine area, Tanzania. East African Journal of Education and Social Sciences, 6(1). https://doi.org/10.46606/eajess2025v06i01.0428, p. 112.

Ethical conduct also reaches beyond the detail that legislation can reasonably prescribe. Honest communication, cultural respect, non intimidation, timely response to complaints, and sensitivity toward vulnerable groups depend partly upon organisational values. Ubuntu provides a language of dignity and reciprocal responsibility, while research on community imbalance warns against paternalistic assistance that preserves dependency.[40] Voluntary initiatives can express genuine solidarity during emergencies or special circumstances. Their legitimacy depends upon respect for rights, transparency, and the independent voice of affected communities.

The principal weakness of voluntarism is selective control. A company may determine timing, beneficiaries, visibility, duration, and withdrawal of support. Reputational incentives can favour visible buildings while neglecting prevention, maintenance, participation, or difficult livelihood restoration. Research on conflict and social licenceshows that expenditure may protect operational stability without addressing the conditions that produced distrust.[41] Informal donations can also encourage patronage and obscure whether statutory obligations were fulfilled. Voluntary action therefore cannot determine the minimum protection available to communities affected by extraction.

A principled hybrid model combines enforceable minimum duties with transparent voluntary space for innovation, urgency, and additional community benefit. The statutory component should define planning, participation, beneficiaries, financing, procurement, reporting, verification, sanctions, grievances, and closure outcomes.[42] Voluntary initiatives should be recorded separately, disclosed to communities, and assessed against clear objectives. They should never offset compensation, taxation, environmental liability, local content duties, or approved projects. This distinction preserves innovation while preventing corporate generosity from becoming a substitute for legal accountability.

The hybrid model also answers concerns about investment and administrative burden. Companies receive a predictable statutory floor and remain free to innovate above it. Communities receive enforceable minimum protection without losing access to responsive initiatives. Regulators can distinguish compliance from generosity, while public reporting reduces repeated or politically driven demands. The success of this model depends upon proportionality, coordination, verification, and a consistent refusal to confuse expenditure with development. Voluntary responsibility remains valuable, but its value is strongest when law protects the people who cannot negotiate on equal terms.

## Conclusion:-

The study concludes that corporate social responsibility in the mining sector requires an enforceable statutory foundation. Public mineral ownership, concentrated local impacts, unequal bargaining power, and continuing accountability needs justify a legal minimum under section 136.[43] The qualitative evidence supports qualified compulsion rather than uniform or purely expenditure based regulation. Mandatory duties should remain proportionate, participatory, transparent, and separate from compensation, environmental liability, taxation, human rights protection, and local content obligations.

Reform should clarify beneficiary principles, financing methods, institutional authority, public reporting, independent verification, maintenance, and grievance procedures. The Mining Commission should maintain a public

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[42] United Republic of Tanzania. (2023). Mining (Corporate Social Responsibility) Regulations, Government Notice No. 409 of 2023, regulations 4 to 12; Willy Maliganya and Gideon Bulengela. (2025). Rethinking the practices of corporate social responsibility in the mining sector for sustainable development in Tanzania. Journal of Management and Science, 15(1). https://doi.org/10.26524/jms.15.8, p. 110.

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register, while local authorities coordinate community priorities within fixed decision periods. Every plan should include a baseline, budget, timetable, procurement method, responsible institution, measurable outcomes, and value beyond closure.[44] The amendments of 2025 and the Kegoye decision provide a sound basis for strengthening lawful coordination and accountability.[45]

Voluntary initiatives should continue as transparent additional conduct above the statutory floor. Their role is to support urgency, innovation, ethical engagement, and community learning without concealing non compliance. Monitoring should examine lived outcomes, including facility use, maintenance, employment, procurement, livelihood resilience, environmental improvement, participation, and grievance resolution. A proportionate hybrid model offers the most credible pathway toward community protection, accountable mining governance, and sustainable development.

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