Legislating Corporate Social Responsibility in the Tanzanian Mining Sector: A LegalPathway to Community Protection, Accountability and Sustainable Development.

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, environmental liability, and public expenditure while recognising interaction. Accordingly, statutory responsibility should operate as a development duty rather than discretionary corporate benevolence or publicity expenditure.

The study applied qualitative legal research combining doctrinal interpretation, documentary review, comparative analysis, and coded interviews. The sample comprised thirty two respondents, including twelve public officials, ten mining actors, and ten other representatives. Twenty six respondents supported legislation or qualified compulsion, representing eighty one percent of the interview sample. Findings show that legislation strengthens community protection, social acceptance, certainty, transparency, benefit distribution, and institutional accountability. 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.

Keywords: Corporate responsibility; Mining regulation; Community protection; Legal accountability; Sustainable development; Tanzania

1.0 Introduction

Mining occupies a distinctive legal position because public mineral ownership coexists with private extraction and concentrated local consequences. Section 136 converts community responsibility into annual planning duties negotiated with responsible public authorities within affected mining areas.[1] This transformation recognises that corporate generosity cannot reliably distribute benefits where extraction disrupts land, water, health, and livelihoods. Recent Tanzanian research shows that mining communities value infrastructure and services, yet question participation, continuity, and equitable benefit distribution.[2] The legal inquiry therefore concerns the justification, limits, and design of compulsory responsibility rather than corporate willingness considered alone. Field evidence indicates substantial support for legislation, although respondents disagree concerning thresholds, implementation authority, and regulatory flexibility.[3] This article evaluates compulsion as a pathway toward community protection, accountable governance, investment certainty, and sustainable local development.

The problem extends beyond incomplete projects because voluntary responsibility can conceal structural inequality within mineral development arrangements. Evidence from African mining communities shows that corporate expenditure may reduce immediate conflict without correcting deeper distributive grievances.[4] Visible projects can provide real services, yet remain vulnerable to commodity cycles, managerial priorities, and reputational calculation. Recent institutional scholarship warns that social acceptance cannot be inferred merely from silence, reduced protest, or temporary operational stability.[5] Legislation becomes defensible when it translates social expectations into predictable procedures, disclosed budgets, measurable outcomes, and reviewable decisions. Tanzanian interview participants consistently separated credible planned responsibility from donations requested through informal or politically influenced channels.[6] The

[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), 79–90, pp. 79–82. https://doi.org/10.20525/ijrbs.v12i6.2795
[3] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.
[4] Selina Bezzola, Isabel Günther, Fritz Brugger, and Erwin Lefoll. (2022). CSR and local conflicts in African mining communities. World Development, 158, 105968, pp. 1–3. https://doi.org/10.1016/j.worlddev.2022.105968
[5] Johannes Glückler and Denise Gutiérrez. (2025). Social license to operate: An institutional critique and research framework. Resources Policy, 107, 105657, pp. 1–3. https://doi.org/10.1016/j.resourpol.2025.105657
[6] Interview with the Commissioner responsible for Local Content and Corporate Social Responsibility, Mining Commission, June 2026.

statement of the problem therefore asks how law can discipline discretion without extinguishing innovation, empathy, or responsive engagement.

The article advances a bounded argument that statutory responsibility must complement existing duties rather than absorb or replace them. International responsible business guidance preserves independent duties concerning human rights, environmental prevention, disclosure, due diligence, and remediation.[7] Accordingly, a school building cannot excuse unlawful displacement, pollution, unsafe labour conditions, or inadequate compensation for affected interests. Recent mining scholarship similarly treats corporate responsibility as one contribution within wider public regulation and institutional development arrangements.[8] This distinction prevents social expenditure from becoming a licence to pollute, a substitute tax, or an instrument of political patronage. The discussion concentrates exclusively upon the rationale for legislation, leaving broader enforcement performance for separate scholarly examination.[9] The remaining sections explain the method, analyse mandatory responsibility, evaluate voluntarism, and identify principled legislative boundaries.

2.0Research Methodology

The study employed qualitative legal research to connect statutory interpretation with institutional experience and community facing mining realities. Doctrinal analysis examined mining legislation, subsidiary regulations, constitutional principles, environmental law, land law, and transparency obligations.[10] Documentary review covered judicial developments, policy instruments, international standards, comparative materials, and recent peer reviewed scholarship. Contemporary research confirms that mining responsibility requires simultaneous attention to legal rules, community perceptions, and development outcomes.[11] Field interviews supplied practical evidence concerning legal necessity, voluntarism, social acceptance, project selection, and administrative coordination. The material was coded thematically and triangulated

[7] 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.

[8] Mahdi Pouresmaieli, Mohammad Ataei, Ali Nouri Qarahasanlou, and Abbas Barabadi. (2024). Corporate social responsibility in complex systems based on sustainable development. Resources Policy, 91, 104818, pp. 2–5. https://doi.org/10.1016/j.resourpol.2024.104818

[9] Interview with a legal academic and former senior public law officer, Dar es Salaam, June 2026.

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

[11] 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, pp. 2–4. https://doi.org/10.1186/s12889-025-22691-7

across points of convergence, divergence, contradiction, and institutional complementarity.[12] This design enabled normative claims about legislation to be tested against operational knowledge from regulators, companies, experts, and communities.

The purposive interview sample contained thirty two respondents selected for direct knowledge concerning mining responsibility and community development. Twelve respondents represented government or public authorities, while ten represented mineral right holders or operational mining management positions.[13] The remaining ten included lawyers, academics, civil society actors, environmental advocates, community representatives, and small scale operators. Twenty six respondents supported statutory responsibility or qualified compulsion, producing interpretive convergence of approximately eighty one percent.[14] Six respondents preferred voluntarism or raised concern that excessive regulation could discourage investment and burden emerging domestic operators. The distribution remains descriptive because purposive qualitative sampling cannot establish national prevalence or statistical population inference.[15] Nevertheless, the pattern provides transparent evidence of reasoned agreement across materially different professional and institutional perspectives.

Interview confidentiality was preserved by identifying participants through institutional position or professional capacity rather than personal identity. Personal communications were treated as qualitative evidence and excluded from the reference list under established APA guidance.[16] Coding categories remained consistent with Chapter Four, allowing integration without changing established analytical relationships or respondent classification. Recent studies on participation, Ubuntu, social licence, and sustainable development supplied interpretive lenses for evaluating the interview findings.[17] The method also separated reported perceptions from verified legal rules, preventing interview opinion from becoming an assumed statutory fact. Published

[12] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.
[13] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.
[14] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.
[15] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.
[16] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.
[17] 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), 22–34, pp. 24–28. https://doi.org/10.58548/2024jap41.2234

scholarship and official instruments were used to corroborate, challenge, refine, or qualify claims emerging from field material.[18] Methodological restraint remained essential because legislative rationale requires normative evaluation alongside experience rather than numerical support considered independently.

3.0 Results and Discussion

The findings reveal a strong but conditional justification for legislating corporate responsibility within the Tanzanian mining sector. Most respondents considered compulsion necessary because legal duties constrain arbitrary choice and communicate minimum public expectations.[19] Their reasoning converged around impact mitigation, participation, social legitimacy, benefit distribution, transparency, certainty, and development beyond closure. Recent African evidence confirms that voluntary programmes can moderate tensions while leaving structural inequality and institutional weakness unresolved.[20] The analysis therefore supports legislation, but rejects any assumption that formal legal rules automatically produce legitimate development outcomes. The 2025 regulatory amendments demonstrate institutional learning through clearer expertise, timelines, reporting duties, and implementation responsibility.[21] The following discussion separates public law reasons, normative justifications, practical development concerns, and the complementary role of voluntarism.

3.1 The rationale for legislating corporate social responsibility in the mining sector

The primary rationale is that mining responsibility concerns public governance rather than optional transfers from private corporate wealth. The Mining Act defines responsibility through planned economic, environmental, social, and cultural activities undertaken by mineral right holders.[22] Planning, consultation, approval, implementation, and reporting therefore distinguish statutory responsibility from casual charity or reputational expenditure. Recent Tanzanian scholarship argues that effective governance requires accountable engagement and benefit

[18] 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, pp. 2–5. https://doi.org/10.3390/su15076207

[19] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.

[20] Selina Bezzola, Isabel Günther, Fritz Brugger, and Erwin Lefoll. (2022). CSR and local conflicts in African mining communities. World Development, 158, 105968, pp. 8–11. https://doi.org/10.1016/j.worlddev.2022.105968

[21] United Republic of Tanzania. (2025). Mining (Corporate Social Responsibility) (Amendment) Regulations, Government Notice No. 692 of 2025.

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

sharing capable of producing sustainable outcomes.[23] Legislation establishes a minimum floor beneath managerial discretion while preserving space for additional voluntary initiatives above compliance. Government respondents described compulsory responsibility as necessary because unregulated discretion produces inconsistent community protection across licence categories.[24] The public law character becomes meaningful when breach attracts supervision, corrective action, sanctions, disclosure, and accessible community remedies.

Constitutional principle supplies a second rationale because mineral governance must advance public welfare, justice, and responsible resource use. Articles 9 and 24 support social welfare and property protection within lawful management of national resources and development policy.[25] Mining communities may experience customary land pressure, relocation, disrupted livelihoods, and altered access to shared environmental resources. Recent community evidence shows that perceived benefits remain fragile where environmental burdens and participation deficits are not addressed fairly.[26] Corporate responsibility cannot replace compensation, yet legislation can connect extraction with durable community assets and livelihood restoration. Interview evidence favoured projects capable of supporting people after mine closure rather than structures producing temporary political visibility.[27] This constitutional rationale frames mandatory responsibility as distributive justice arising from exhaustible public wealth and concentrated local sacrifice.

Human rights and environmental protection provide another rationale because extraction can affect dignity, health, livelihood, participation, and security. International guidance requires states to protect people from business harm while enterprises respect rights throughout operational decision making.[28] Domestic legislation can support prevention through consultation,

[23] 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), 102–114, pp. 102–106. https://doi.org/10.26524/jms.15.8

[24] Interview with the Commissioner responsible for Local Content and Corporate Social Responsibility, Mining Commission, June 2026.

[25] United Republic of Tanzania. (2023). Constitution of the United Republic of Tanzania, Cap. 2 [R.E. 2023], Articles 9 and 24.

[26] 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), 189–207, pp. 194–201. https://doi.org/10.1080/1943815X.2022.2131827

[27] Interview with the Commissioner responsible for Local Content and Corporate Social Responsibility, Mining Commission, June 2026.

[28] 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.

impact responsive planning, disclosure, grievance handling, and institutional supervision. A recent systematic review identifies continuing health and wellbeing gaps across mining communities throughout the sub Saharan mining life cycle.[29] Environmental principles further require preventive action and responsible cost allocation where extraction creates serious or uncertain harm. An environmental respondent supported mandatory responsibility linked with impact mitigation, restoration, and continuing protection of host communities.[30] Legislation is therefore justified as one preventive layer within wider systems of liability, assessment, rehabilitation, compensation, and rights protection.

Participation provides a further rationale because capital often possesses greater expertise, information, finance, and access than affected communities. Recent research around North Mara found inadequate community involvement across multiple stages of the corporate responsibility project cycle.[31] Formal meetings cannot correct bargaining inequality where communities lack information, representative independence, or power to challenge priorities. Evidence from Ghana similarly shows that civic engagement can mediate whether corporate expenditure becomes adequate community infrastructure.[32] Legislation can establish notice, representation, disclosure, recorded consultation, feedback duties, and procedures for challenging contested decisions. Mine officers reported competing village, ward, district, political, and company priorities during annual selection and approval processes.[33] A statutory process is justified because participation without enforceable safeguards may merely formalise existing corporate and local power inequalities.

Social legitimacy provides another rationale because formal mineral rights cannot independently secure durable acceptance from affected communities. Recent institutional analysis treats social licence as collective legitimacy requiring reciprocal recognition among companies, government,

[29] 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, pp. 1–4. https://doi.org/10.1186/s12889-025-22691-7

[30] Interview with an environmental advocate, Dar es Salaam, June 2026.

[31] 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), 22–34, pp. 27–32. https://doi.org/10.58548/2024jap41.2234

[32] Hayford Adjei, Dennis Yao Dzansi, and Victor Yawo Atiase. (2026). Mediating effect of civic engagement in CSR effects on mining community infrastructure: Evidence from Ghana. Sustainability, 18(5), 2293, pp. 12–19. https://doi.org/10.3390/su18052293

[33] Interview with a Social Performance Manager, a large scale mining operation in Tanzania, 2026.

and civil society.[34] Mining operations depend upon continuing cooperation around land access, employment, procurement, security, environmental monitoring, and shared infrastructure. African conflict evidence shows that responsibility spending may ease tensions, although its effects remain moderate and context dependent.[35] Legislation can stabilise expectations by defining minimum conduct, but genuine legitimacy ultimately depends upon fair process and credible delivery. Respondents across government and company categories associated planned responsibility with conflict reduction, acceptance, and operational continuity.[36] The legal rationale therefore protects communities while giving investors a predictable platform for maintaining legitimate local relationships.

Accountability supplies a decisive rationale because community funds and projects create opportunities for diversion, delay, inflation, and symbolic compliance. Extractive transparency law establishes a wider expectation that mineral payments, public benefits, and institutional decisions remain traceable and reviewable.[37] A legal duty should therefore regulate planning, expenditure, procurement, reporting, verification, corrective action, and responsibility for defective projects. Recent research describes persistent imbalances where substantial corporate spending does not necessarily produce outcomes valued by host communities.[38] Legislation also protects companies from duplicate demands by separating approved responsibility from donations, taxes, compensation, and informal contributions. The regulatory interview identified incomplete facilities and unrecorded complaints as consequences of weak planning and formal accountability channels.[39] The strongest justification for compulsion therefore lies not in spending alone, but in making every decision explainable and contestable.

Sustainable development supplies a central rationale because annual expenditure can satisfy compliance without creating durable community capability. Recent Tanzanian analysis calls for

[34] Johannes Glückler and Denise Gutiérrez. (2025). Social license to operate: An institutional critique and research framework. Resources Policy, 107, 105657, pp. 1–5. https://doi.org/10.1016/j.resourpol.2025.105657

[35] Selina Bezzola, Isabel Günther, Fritz Brugger, and Erwin Lefoll. (2022). CSR and local conflicts in African mining communities. World Development, 158, 105968, pp. 9–12. https://doi.org/10.1016/j.worlddev.2022.105968

[36] Interview with a Superintendent Community Relations Manager, a large scale gold mine in Tanzania, 2026.

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

[38] Emmanuel Jeffrey Dzage, Selorm Aku Nyamalor, and György Norbert Szabados. (2024). "When gold remains in the ground, it will not rot": Corporate social responsibility imbalances between mining companies and host communities in Ghana. Journal of Sustainability Research, 6(4), e240075, pp. 8–17. https://doi.org/10.20900/jsr20240075

[39] Interview with the Commissioner responsible for Local Content and Corporate Social Responsibility, Mining Commission, June 2026.

stronger accountability, stakeholder engagement, and benefit sharing within mining responsibility practice.[40] Scattered classrooms, toilets, or buildings may remain underused where maintenance, staffing, livelihoods, and recurrent funding receive insufficient attention. Household research around North Mara links income support, education, water, health, roads, markets, and employment with improved wellbeing.[41] Interview participants therefore preferred strategic projects involving irrigation, enterprise, technical education, water, health, and productive infrastructure. The regulatory interview particularly favoured economic projects capable of sustaining employment and public services after mineral production declines.[42] Legislation is justified when it requires outcome indicators, maintenance arrangements, post closure value, and measurable community development effects.

Local content strengthens the rationale by converting community members from passive beneficiaries into participants within mining value chains. The Local Content Regulations promote Tanzanian employment, procurement, training, technology transfer, and participation in mining related opportunities.[43] Responsibility becomes more sustainable when local enterprises gain predictable markets, transferable skills, finance access, and transparent supplier selection. Recent scholarship identifies education and capability development as essential pathways through which mining responsibility can create lasting regional value.[44] Interview evidence included women operating greenhouse enterprises capable of supplying mines while creating employment and diversified household income. The Commissioner treated employment, contracting, training, and local security services as practical components of responsible mineral development.[45] Legislation should connect approved plans with local content pathways while preventing ordinary commercial compliance from being double counted.

[40] 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), 102–114, pp. 108–112. https://doi.org/10.26524/jms.15.8

[41] 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), 102–115, pp. 108–113. https://doi.org/10.46606/eajess2025v06i01.0428

[42] Interview with the Commissioner responsible for Local Content and Corporate Social Responsibility, Mining Commission, June 2026.

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

[44] Elżbieta Jasińska and Michał Jasiński. (2022). Mining industry corporate social responsibility to education development. Resources, 11(7), 65, pp. 8–15. https://doi.org/10.3390/resources11070065

[45] Interview with the Commissioner responsible for Local Content and Corporate Social Responsibility, Mining Commission, June 2026.

Proportionality provides a final rationale because universal responsibility must recognise differences among licences, revenues, impacts, and technical capacity. The statutory obligation applies broadly, yet practical compliance remains easier for established mines possessing specialised departments and predictable budgets.[46] Small operators may create genuine environmental or social impacts, but rigid requirements can encourage informality or arbitrary local bargaining. Recent systems research recommends context sensitive responsibility measures that address actual impacts while recognising operational capacity and complexity.[47] Legislation can establish graduated thresholds, pooled funds, simplified plans, training, and technical assistance for small scale operations. Small scale respondents reported limited legal knowledge, uncertain contribution levels, repeated demands, and insufficient financial or technical support.[48] The rationale therefore includes protection against both undercompliance and disproportionate burdens that undermine legitimate domestic enterprise.

3.1.1 The legal and normative justification for mandatory corporate social responsibility in the mining sector

The Mandatory responsibility is justified where mining distributes national gains broadly while concentrating operational burdens within identifiable local communities. Community perception research records pollution, land degradation, social disruption, livelihood pressure, and distrust around intensive mining operations.[49] Mining may simultaneously generate employment, roads, schools, health facilities, markets, revenue, and commercial opportunities for households. Research around North Mara confirms that responsibility programmes can support services and household wellbeing when implementation is strategic.[50] This dual reality makes corporate selection insufficient because visible benefits may coexist with neglected environmental or social harm. Government respondents described responsibility as a mitigation mechanism required

[46] United Republic of Tanzania. (2023). Mining Act, Cap. 123 [R.E. 2023], section 136.
[47] Mahdi Pouresmaieli, Mohammad Ataei, Ali Nouri Qarahasanlou, and Abbas Barabadi. (2024). Corporate social responsibility in complex systems based on sustainable development. Resources Policy, 91, 104818, pp. 10–13. https://doi.org/10.1016/j.resourpol.2024.104818
[48] Interviews with managers of small scale mining operations in Geita Region and Mbogwe District, 2026.
[49] 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), 189–207, pp. 197–204. https://doi.org/10.1080/1943815X.2022.2131827
[50] 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), 102–115, pp. 108–114. https://doi.org/10.46606/eajess2025v06i01.0428

because mining affects many sectors and extensive community interests.[51] Legislation is therefore justified by the need to connect corporate contributions with actual impact rather than publicity value.

Conflict prevention supports compulsion because distributive grievances can undermine security, investment continuity, and community wellbeing simultaneously. A large African dataset found that corporate responsibility spending can reduce short term tensions without erasing underlying conflict risks.[52] Law should not treat responsibility as payment for silence because protest may expose rights violations or unresolved environmental harm. Institutional critiques warn that the absence of protest cannot establish genuine social legitimacy or inclusive resource governance.[53] A statutory framework can create peaceful channels for priorities, complaints, monitoring, correction, and remedy before disputes become destructive. Mine managers connected structured engagement with local acceptance, predictable expectations, improved security, and reduced operational disruption.[54] Legislation is justified when it transforms potential conflict into deliberation without suppressing lawful disagreement or rights based claims.

Historical reliance upon voluntarism provides another justification because philanthropic discretion never guaranteed continuity, equality, or impact alignment. Recent Tanzanian evidence shows that corporate initiatives can be recognised locally while remaining dependent upon company policy and management choices.[55] Voluntary programmes may provide valuable services, but cannot independently create sanctions, timelines, disclosure duties, or beneficiary remedies. Current scholarship therefore recommends accountable governance structures that move responsibility beyond isolated projects and corporate benevolence.[56] Interview participants repeatedly distinguished credible planned responsibility from emergency donations and contributions demanded outside approved procedures. Small scale representatives described

[51] Interview with the Commissioner responsible for Local Content and Corporate Social Responsibility, Mining Commission, June 2026.

[52] Selina Bezzola, Isabel Günther, Fritz Brugger, and Erwin Lefoll. (2022). CSR and local conflicts in African mining communities. World Development, 158, 105968, pp. 10–13. https://doi.org/10.1016/j.worlddev.2022.105968

[53] Johannes Glückler and Denise Gutiérrez. (2025). Social license to operate: An institutional critique and research framework. Resources Policy, 107, 105657, pp. 2–6. https://doi.org/10.1016/j.resourpol.2025.105657

[54] Interview with a Superintendent Community Relations Manager, a large scale gold mine in Tanzania, 2026.

[55] 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), 79–90, pp. 84–89. https://doi.org/10.20525/ijrbs.v12i6.2795

[56] 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), 102–114, pp. 105–110. https://doi.org/10.26524/jms.15.8

uncertainty where local payments were labelled responsibility despite lacking plans, rates, or legal explanation.[57] Legislation is necessary to define minimum responsibility precisely while preserving separate space for transparent and additional generosity.

Institutional coordination also supports compulsion because several authorities possess legitimate functions but can produce delay and conflicting instructions. The 2023 Regulations established a planning structure involving mineral right holders, local authorities, and responsible central institutions.[58] That architecture connects sector expertise with local development knowledge, although overlapping mandates can obscure final authority and complaint responsibility. The 2025 amendments strengthened professional expertise, shortened planning timelines, expanded reporting, and clarified responsibility for implementation.[59] These reforms demonstrate institutional learning, but repeated changes require accessible guidance and consistent interpretation for communities and operators. The Commissioner identified mining regulation and local government supervision as necessary yet potentially obstructive without a binding coordination protocol.[60] Legislation should allocate decision authority, information duties, escalation procedures, and accountability throughout every implementation stage.

Judicial control strengthens the normative case because subsidiary regulation must remain faithful to the authority granted by Parliament. The Kegoye decision invalidated beneficiary allocation rules that exceeded or contradicted the governing statutory language and consultation requirement.[61] The judgment confirms that administrative convenience cannot displace statutory community benefit or lawful procedural protection. Recent participation research similarly shows that acceptance depends upon involvement throughout planning, implementation, monitoring, and evaluation stages.[62] Legislative precision is therefore necessary concerning host community identification, beneficiary priority, allocation principles, and review mechanisms. Interview evidence indicated that uncertainty over beneficiary shares created delay, competing

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

[58] United Republic of Tanzania. (2023). Mining (Corporate Social Responsibility) Regulations, Government Notice No. 409 of 2023.

[59] United Republic of Tanzania. (2025). Mining (Corporate Social Responsibility) (Amendment) Regulations, Government Notice No. 692 of 2025.

[60] Interview with the Commissioner responsible for Local Content and Corporate Social Responsibility, Mining Commission, June 2026.

[61] 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).

[62] 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), 22–34, pp. 28–33. https://doi.org/10.58548/2024jap41.2234

expectations, and institutional hesitation after litigation.[63] The rule of law justification requires clear primary legislation capable of guiding regulations, officials, companies, and affected communities.

Outcome orientation supplies another justification because counting expenditure can disguise whether projects improve capability, welfare, or institutional resilience. Recent systems research identifies stakeholder collaboration, reporting, environmental control, community planning, and sustainability performance as central themes.[64] Legal plans should therefore state measurable objectives, baselines, beneficiaries, timelines, maintenance duties, and independent verification arrangements. The 2026 Ghana study found that civic engagement influenced whether corporate spending translated into sufficient community infrastructure.[65] This evidence cautions against assuming that larger budgets automatically produce better development outcomes or stronger community relationships. Respondents preferred fewer strategic projects with clear ownership, recurrent support, and capacity to survive changing corporate leadership.[66] Mandatory planning becomes defensible when it evaluates lived outcomes rather than rewarding the number or visibility of completed structures.

Intergenerational justice further supports compulsion because mineral extraction is temporary while social dependency and environmental consequences may persist. Research on mine closure warns that large social investments can create rigid dependencies where transition planning begins too late.[67] Annual plans should therefore support livelihood diversification, land rehabilitation, water security, enterprise development, and maintainable public infrastructure. Recent health scholarship also recommends integrating wellbeing considerations across

[63] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.

[64] Mahdi Pouresmaieli, Mohammad Ataei, Ali Nouri Qarahasanlou, and Abbas Barabadi. (2024). Corporate social responsibility in complex systems based on sustainable development. Resources Policy, 91, 104818, pp. 5–10. https://doi.org/10.1016/j.resourpol.2024.104818

[65] Hayford Adjei, Dennis Yao Dzansi, and Victor Yawo Atiase. (2026). Mediating effect of civic engagement in CSR effects on mining community infrastructure: Evidence from Ghana. Sustainability, 18(5), 2293, pp. 15–22. https://doi.org/10.3390/su18052293

[66] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.

[67] Lochner Marais, Sethulego Matebesi, and Phia van der Watt. (2024). Social licensing and dependencies: Implications for mine closure in South Africa. Resources Policy, 95, 105120, pp. 4–9. https://doi.org/10.1016/j.resourpol.2024.105120

exploration, operation, closure, and the period following closure.[68] The temporal focus of law must extend beyond annual spending cycles and the productive lifespan of a particular mineral deposit. Interview evidence stressed that responsible projects should sustain communities after mine employment, procurement, and corporate presence eventually decline.[69] Legislation is justified when temporary mineral value becomes durable capability, restored environments, and institutions surviving corporate departure.

Ubuntu supplies an African normative justification by locating corporate responsibility within relationship, reciprocity, dignity, and shared human flourishing. Recent scholarship concludes that Ubuntu offers valuable guidance, although its application requires clarity, accountability, and sensitivity to diverse interests.[70] The philosophy rejects a model where corporate prosperity remains detached from the welfare of communities carrying extraction burdens. Evidence concerning responsibility imbalances shows that paternalistic generosity can preserve dependency where communities lack influence over priorities.[71] Law can translate relational values into consultation, fair benefit, respect, transparency, and responsibility for continuing community consequences. Respondents repeatedly described host communities as development partners rather than passive recipients of corporate gifts or public relations projects.[72] The normative case therefore combines African relational ethics with enforceable safeguards against arbitrariness, dependency, and symbolic compliance.

Investor certainty also supports mandatory responsibility because clear duties reduce unpredictable bargaining and shifting demands across administrative levels. The Mining Act supplies a common legal basis for annual planning, consultation, and company budgeting within mining operations.[73] Predictable rules allow responsible investors to forecast expenditure,

[68] 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, pp. 8–12. https://doi.org/10.1186/s12889-025-22691-7

[69] Interview with the Commissioner responsible for Local Content and Corporate Social Responsibility, Mining Commission, June 2026.

[70] 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, pp. 5–10. https://doi.org/10.3390/su15076207

[71] Emmanuel Jeffrey Dzage, Selorm Aku Nyamalor, and György Norbert Szabados. (2024). “When gold remains in the ground, it will not rot”: Corporate social responsibility imbalances between mining companies and host communities in Ghana. Journal of Sustainability Research, 6(4), e240075, pp. 15–22. https://doi.org/10.20900/jsr20240075

[72] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.

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

explain commitments, and distinguish approved obligations from informal solicitation. Recent research shows that complex responsibility systems perform better when stakeholder roles, indicators, and decision processes remain clearly structured.[74] Vague rules produce uncertainty over contribution levels, beneficiaries, implementing agencies, procurement, remedies, and treatment of voluntary support. Mine officers stated that workable regulation can protect companies from duplicate demands while strengthening trust around approved commitments.[75] The business justification therefore complements community protection rather than treating legal compulsion as inherently hostile to investment.

3.1.2 Rationale for voluntary corporate social responsibility in the mining sector

Voluntary Voluntary responsibility remains valuable when it supplements legal duties rather than displacing the minimum protection owed to communities. Recent responsible business guidance encourages continuing improvement through due diligence, stakeholder engagement, disclosure, prevention, and remediation.[76] Mining companies may encounter urgent needs, emerging risks, or local priorities that annual planning cycles did not reasonably anticipate. Tanzanian evidence shows that company initiatives can improve education, health, roads, sanitation, employment, and community awareness.[77] Voluntary action can therefore demonstrate empathy, speed, and institutional maturity where formal procedures would produce harmful delay. Mine officers associated additional community support with goodwill, trust, and improved relationships beyond mechanical observance of approved plans.[78] The rationale remains complementary because generosity cannot extinguish liability, compensation rights, environmental duties, or existing project commitments.

Operational flexibility also supports voluntarism because exploration, construction, production, closure, and care stages create different capacities and risks. Recent mining systems scholarship recommends adaptive responsibility strategies reflecting local context, operational complexity,

[74] Mahdi Pouresmaieli, Mohammad Ataei, Ali Nouri Qarahasanlou, and Abbas Barabadi. (2024). Corporate social responsibility in complex systems based on sustainable development. Resources Policy, 91, 104818, pp. 11–14. https://doi.org/10.1016/j.resourpol.2024.104818

[75] Interview with a Superintendent Community Relations Manager, a large scale gold mine in Tanzania, 2026.

[76] Organisation for Economic Co operation and Development. (2023). OECD guidelines for multinational enterprises on responsible business conduct. OECD Publishing. https://doi.org/10.1787/81f92357-en

[77] 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), 79–90, pp. 84–90. https://doi.org/10.20525/ijrbs.v12i6.2795

[78] Interview with a Superintendent Community Relations Manager, a large scale gold mine in Tanzania, 2026.

and changing stakeholder expectations.[79] A rigid project catalogue may encourage repetitive infrastructure while overlooking climate resilience, enterprise incubation, digital access, or cultural protection. Education research demonstrates that mining responsibility can support varied capability pathways extending beyond conventional building projects.[80] Voluntary initiatives can pilot locally designed solutions before successful models enter formal multi year community development planning. Academic and government respondents favoured strategic experimentation supporting irrigation, technical training, productive livelihoods, and local enterprise capability.[81] Flexibility is defensible only where transparent records prevent double counting and communities participate meaningfully in evaluating results.

Voluntarism can strengthen corporate learning by allowing measured experimentation, evaluation, correction, and later integration into approved plans. Recent studies around North Mara provide evidence concerning awareness, participation deficits, service delivery, employment, markets, and household wellbeing.[82] Pilot initiatives can test maintenance, local ownership, gender effects, market viability, environmental resilience, and institutional support before expansion. Current participation evidence nevertheless warns that projects may fail where communities enter only after priorities and designs are already fixed.[83] Companies should disclose objectives, selection criteria, costs, outcomes, failures, complaints, and lessons from every material voluntary initiative. Interview participants consistently preferred demonstrable impact and community ownership over numerous fragmented projects selected for immediate visibility.[84] Voluntarism becomes legitimate when learning remains public, community centred, independently assessable, and capable of improving mandatory planning.

Ethical responsibility provides another rationale because corporate citizenship includes conduct that legislation cannot describe with complete precision. Ubuntu scholarship connects

[79] Mahdi Pouresmaieli, Mohammad Ataei, Ali Nouri Qarahasanlou, and Abbas Barabadi. (2024). Corporate social responsibility in complex systems based on sustainable development. Resources Policy, 91, 104818, pp. 6–11. https://doi.org/10.1016/j.resourpol.2024.104818

[80] Elżbieta Jasińska and Michał Jasiński. (2022). Mining industry corporate social responsibility to education development. Resources, 11(7), 65, pp. 10–16. https://doi.org/10.3390/resources11070065

[81] Interview with a legal academic and former senior public law officer, Dar es Salaam, June 2026.

[82] 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), 102–115, pp. 106–114. https://doi.org/10.46606/eajess2025v06i01.0428

[83] 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), 22–34, pp. 29–33. https://doi.org/10.58548/2024jap41.2234

[84] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.

responsible enterprise with dignity, human interdependence, reciprocity, relationship, and shared community wellbeing.[85] In mining, ethical conduct includes honest communication, cultural respect, non intimidation, timely grievance response, and protection of vulnerable groups. Recent evidence concerning host community imbalances shows why respectful conduct must accompany expenditure and formal project delivery.[86] Voluntary initiatives can express relational values through assistance responding directly to lived circumstances and urgent community priorities. Interview participants linked goodwill with acceptance, yet rejected donations used to avoid planned obligations or purchase community silence.[87] Ethical voluntarism retains value where it deepens legal responsibility rather than weakening rights, transparency, or public accountability.

The strongest criticism of voluntarism concerns selectivity because companies control timing, beneficiaries, visibility, duration, and withdrawal of assistance. African conflict research shows that responsibility spending may protect operations while delivering only moderate changes in underlying community tensions.[88] Reputational incentives can favour highly visible buildings while neglecting environmental prevention, maintenance, participation, or difficult livelihood restoration. Social licence scholarship similarly cautions against managerial approaches that treat community acceptance as an operational asset rather than collective legitimacy.[89] Voluntary payments may also encourage patronage, duplication, informal pressure, and confusion concerning whether statutory duties were actually fulfilled. The regulatory interview described ordinary contributions being labelled responsibility despite lacking approved plans, community priorities, or measurable duties.[90] These weaknesses explain why voluntarism should never determine the minimum protection available to communities affected by mineral extraction.

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[85] 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, pp. 6–10. https://doi.org/10.3390/su15076207

[86] Emmanuel Jeffrey Dzage, Selorm Aku Nyamalor, and György Norbert Szabados. (2024). “When gold remains in the ground, it will not rot”: Corporate social responsibility imbalances between mining companies and host communities in Ghana. Journal of Sustainability Research, 6(4), e240075, pp. 18–24. https://doi.org/10.20900/jsr20240075

[87] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.

[88] Selina Bezzola, Isabel Günther, Fritz Brugger, and Erwin Lefoll. (2022). CSR and local conflicts in African mining communities. World Development, 158, 105968, pp. 11–13. https://doi.org/10.1016/j.worlddev.2022.105968

[89] Johannes Glückler and Denise Gutiérrez. (2025). Social license to operate: An institutional critique and research framework. Resources Policy, 107, 105657, pp. 3–7. https://doi.org/10.1016/j.resourpol.2025.105657

[90] Interview with the Commissioner responsible for Local Content and Corporate Social Responsibility, Mining Commission, June 2026.

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.[91] The voluntary component should remain separately disclosed, community informed, and prohibited from offsetting compensation or environmental compliance. Recent Tanzanian scholarship supports proactive and strategic practice integrated with community wellbeing, accountability, and sustainable development objectives.[92] This model respects investment flexibility because companies retain discretion above the floor while receiving protection against arbitrary duplicate demands. Field evidence supports practical flexibility within law, but rejects flexibility returning community welfare entirely to managerial benevolence.[93] The rationale for voluntary responsibility is therefore real, limited, conditional, and subordinate to legally protected community interests.

4.0 Conclusion

The evidence establishes that legislating mining responsibility is justified by impact, power imbalance, public resource ownership, and institutional accountability. Section 136 appropriately recognises economic, environmental, social, and cultural responsibility as planned obligations connected with mineral rights.[94] That foundation protects communities from inconsistent generosity while enabling companies to budget, disclose, coordinate, and defend legitimate commitments. Recent scholarship confirms that voluntary mining programmes can improve services or moderate conflict without resolving structural governance deficits.[95] Interview convergence likewise shows that most respondents support compulsion while demanding proportionality, clarity, participation, and implementation integrity. Approximately eighty one percent of the coded sample supported legislation or qualified statutory responsibility within the

[91] United Republic of Tanzania. (2023). Mining (Corporate Social Responsibility) Regulations, Government Notice No. 409 of 2023.
[92] 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), 102–115, pp. 112–115. https://doi.org/10.46606/eajess2025v06i01.0428
[93] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.
[94] United Republic of Tanzania. (2023). Mining Act, Cap. 123 [R.E. 2023], section 136.
[95] Selina Bezzola, Isabel Günther, Fritz Brugger, and Erwin Lefoll. (2022). CSR and local conflicts in African mining communities. World Development, 158, 105968, pp. 10–13. https://doi.org/10.1016/j.worlddev.2022.105968

mining sector.[96] The central conclusion is that community protection requires enforceable responsibility, while sustainable development demands more than legal form.

A credible statutory model should connect mining impacts with community priorities, measurable outcomes, transparent finance, and accessible grievance mechanisms. Recent amendments improve committee expertise, planning timelines, reporting, procurement responsibility, and corrective action for defective projects.[97] Further refinement should clarify beneficiary identification, proportional obligations, community representation, public disclosure, verification, and post closure value. The Kegoye decision demonstrates that subsidiary rules cannot dilute statutory community benefit or bypass lawful consultation requirements.[98] Legislation should also integrate local content, enterprise development, gender inclusion, environmental protection, human rights, and maintenance duties. Respondents particularly favoured strategic economic projects capable of sustaining employment and public services beyond the mine lifespan.[99] These elements would transform responsibility from annual spending accounting into a supervised pathway toward durable local capability.

Voluntary responsibility should continue only as transparent additional conduct operating above the enforceable statutory floor for mining communities. Recent studies confirm that participation, civic engagement, wellbeing assessment, and institutional legitimacy determine whether expenditure becomes meaningful benefit.[100] Future research should evaluate financing formulas, institutional performance, community participation, project outcomes, and remedies under the amended framework. Longitudinal assessment should compare community wellbeing before extraction, during operation, throughout closure, and after corporate departure.[101] Such research can test whether statutory planning changes lived conditions rather than merely

[96] Author field interviews with thirty two respondents in Tanzania, 2026. Respondents are identified by institutional position or professional capacity to preserve confidentiality.

[97] United Republic of Tanzania. (2025). Mining (Corporate Social Responsibility) (Amendment) Regulations, Government Notice No. 692 of 2025.

[98] 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).

[99] Interview with the Commissioner responsible for Local Content and Corporate Social Responsibility, Mining Commission, June 2026.

[100] Hayford Adjei, Dennis Yao Dzansi, and Victor Yawo Atiase. (2026). Mediating effect of civic engagement in CSR effects on mining community infrastructure: Evidence from Ghana. Sustainability, 18(5), 2293, pp. 18–25. https://doi.org/10.3390/su18052293

[101] 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, pp. 9–12. https://doi.org/10.1186/s12889-025-22691-7

expanding reports and administrative procedures. The present findings nevertheless establish that voluntary benevolence alone cannot govern the public consequences of private mineral extraction.[102] Legislation remains the necessary foundation for accountability, social legitimacy, equitable benefit, and sustainable development within mining governance.

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