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MINING CSR REGULATION IN TANZANIA MAINLAND: LEGAL CLARITY, COHERENCE, AND ALIGNMENT WITH INTERNATIONAL STANDARDS AND BEST PRACTICES

AUTHORED BY - ESTER JOHN KILATU, *PROF. ANGELO MAPUNDA,*
& DR. NEEMA BHOKE MWITA*

Abstract

Compulsory mining corporate social responsibility in Tanzania Mainland rests on an identifiable statutory duty. The difficulty lies in connecting that duty with decisions that companies, public authorities and communities can understand and question. This article examines regulatory clarity, coherence and international alignment through doctrinal and documentary analysis informed by qualitative interviews conducted in 2026. Section 136 of the Mining Act, local government involvement, and extractive-sector reporting provide a substantial foundation. Uncertainty persists over the status and revision of plans, the relationship between institutional powers, and beneficiaries' access to information and remedies. The High Court's decision in *Kegoye* illustrates why detailed subsidiary rules must remain consistent with their enabling legislation. A comparison with selected international instruments reveals both useful domestic arrangements and incomplete connections between participation, disclosure, and accountability. The article distinguishes treaty obligations from persuasive guidance and interview perceptions from established legal findings. It recommends targeted amendments, clearer procedures, and compatible records, assigning each reform to the legal instrument that can authorise it.

Keywords: mining; corporate social responsibility; regulatory clarity; legal coherence; international standards; Tanzania Mainland.

* LL.B (SAUT), PGDLP (LST), LL.M in Corporate and Commercial Law (UDSM), PhD Candidate, St. Augustine University of Tanzania (SAUT)
* Professor of Law at the University of Dar es Salaam
* Acting Dean of the School of Law of St. Augustine University of Tanzania

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1 Introduction

An annual CSR plan is useful only if those affected can establish what has been approved, who may change it, and where questions about it belong. Section 136 of the Mining Act creates the planning duty and connects it with local government.[1]

These questions matter beyond corporate predictability. Councils need to distinguish approval from supervision. Residents need to know whether a project announcement reflects an operative plan and whether their concerns can still influence it. Interviewees described changing priorities, competing requests, and difficulty coordinating mining regulation with local administration.[2] Their accounts identify points requiring examination; they do not establish that every disagreement results from defective legislation.

The distinction between precision and legality is illustrated by *Godfrey Mwita Kegoye and Four Others v Minister for Minerals and Another*. The High Court invalidated regulation 4(4)(a) and (b) of the 2023 CSR Regulations for inconsistency with the parent Act.[3] A rule may be numerically definite yet exceed delegated authority. This article considers that implication for regulatory coherence, without revisiting the appropriate distribution or extent of CSR contributions.

The inquiry asks: to what extent is mining CSR regulation in Tanzania Mainland clear, internally coherent and aligned with relevant international standards and best practices? It examines the relationship between planning, approval, disclosure and remedy. Recent mining research by Isacowitz, Schmeidl and Tabelin identifies difficulties in defining and measuring successful CSR outcomes.[4] That evidence supplies a useful question, not proof of a Tanzanian drafting defect: does the legal process produce a commitment that its intended users can understand?

2 Methodology and Analytical Framework

The study employed doctrinal analysis alongside a review of documentary sources and semi-structured interviews. The legal inquiry examined the *Mining Act*, the CSR regulatory framework and relevant judicial interpretation, reading subsidiary rules against their enabling

[1] Mining Act, Cap. 123 R.E. 2023, s. 136(1)– (5).
[2] Interview with a Mining Commission official responsible for local content and CSR, 2026. Interviews with the Superintendent, Community Relations Manager, and Community Relations Manager, 2026.
[3] *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, Musoma, January 28, 2026), 16–17, 28.
[4] Jenna Jade Isacowitz, Susanne Schmeidl, and Carlito Tabelin, "The Operationalisation of Corporate Social Responsibility (CSR) in a Mining Context," *Resources Policy* 79 (2022): article 103012, abstract, https://doi.org/10.1016/j.resourpol.2022.103012.

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legislation. Related legislation was considered where its duties intersect with CSR planning, reporting or oversight. International materials were selected for the functions they address, rather than assembled as a general catalogue of responsible business instruments. The analysis also distinguished a legal requirement from a policy preference, a corporate undertaking and an interviewee's understanding of the law.

Fieldwork covered Geita, Shinyanga, Mara and Arusha. Participants were selected purposively for their responsibilities, professional knowledge or experience of mining and affected communities. The study involved forty-one participants: sixteen government officials, thirteen representatives of mineral-right holders and twelve participants from civil society, professional, academic and community-related settings. This article uses only the material bearing on clarity, coherence and international alignment.

Interview accounts were analysed thematically through familiarisation, coding and comparison with the legal materials. Recurring issues concerned planning, beneficiary identification, institutional responsibilities, information and complaints. Where an official and a company representative understood the same process differently, the analysis asked whether the wording was genuinely ambiguous, whether guidance was inconsistent or whether the issue lay in application of an otherwise identifiable rule.

Consent and confidentiality informed both the collection and presentation of the material. Interviewees are cited by position and year (2026) without personal names. Their statements are paraphrased, and unnecessary identifying details are omitted. Legal interpretations were checked against the relevant authorities. Accounts of delay, expenditure or institutional conduct are presented as reported experience unless independently established.

Three criteria guide the assessment. Clarity concerns terminology, the identification of duties, and access to the rules needed to understand them. Coherence concerns the relationship between principal and subsidiary legislation, adjacent regulatory regimes and institutional mandates. Alignment asks whether domestic arrangements perform functions required or encouraged by relevant international instruments, taking account of their different legal status. The allocation rule examined in *Kegoye*, for example, could be expressed numerically yet remain inconsistent with the Act.[5]

Rule-of-law principles give the coherence inquiry a practical focus. A decision maker should be able to identify the source of a power, the purpose for which it is exercised and the limits that govern its use. Comparable decisions should be explainable by reference to the same

[5] *Kegoye v Minister for Minerals* [2026] TZHC 72, 16–17, 28.

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rules. The analysis applies these principles through statutory hierarchy and *Kegoye*. It keeps an inconvenient procedure, an unclear provision and an unlawful exercise of power distinct, because each calls for a different legal response.[6]

Stakeholder theory directs attention to affected interests that may be overlooked when CSR is understood mainly as an agreement between company and council. It asks how residents' knowledge and concerns enter the process, and whether formal representation gives them a real opportunity to influence a choice. Kitime's recent legal analysis similarly uses affected interests to examine who qualifies as a stakeholder.[7] The theory does not itself create an entitlement. It helps assess whether the statutory community purpose remains visible in the way decisions are organised. Recent South African research similarly links stakeholder engagement with the prospects of sustaining mining CSR projects, providing a useful comparative perspective on this relationship.[8]

The international comparison is deliberately selective. The *African Charter on Human and Peoples' Rights* supplies a regional rights framework; the UN Guiding Principles and OECD Guidelines address responsible business conduct; and the EITI Standard provides a specific disclosure benchmark. Their legal status differs, as do their intended addressees. The analysis therefore looks for relevant functions rather than identical terminology. Neither an international standard nor a foreign example is treated as self-executing Tanzanian law. Recommendations drawn from them remain proposals for domestic reform unless an existing legal provision already establishes the obligation.[9]

3 Clarity of the Tanzanian Mining CSR Framework

The statutory core is reasonably clear. Section 136 requires an annual credible plan jointly agreed with the relevant local authority or authorities, in consultation with the ministers responsible for local government and finance. It links the plan to specified activities and host-

[6] *Kegoye v Minister for Minerals* [2026] TZHC 72, 16–17, 28.
[7] Eliud Kitime, "Who Qualifies as a Corporate Social Responsibility Stakeholder? Assessing Tanzania's Legal Regime Against International Standards," *African Journal of Law and Practice* 1, no. 2 (2025): 90, https://journals.out.ac.tz/index.php/law/article/view/1792/1127.
[8] Muriel Serfontein-Jordaan and Sixolile Dlungwane, "Achieving Sustainable Corporate Social Responsibility Outcomes: A Multiple Case Study in the South African Mining Industry," *Communitas* 27 (2022): 14–15, https://doi.org/10.18820/24150525/comm.v27.1.
[9] African Charter on Human and Peoples' Rights (adopted June 27, 1981; entered into force October 21, 1986), arts. 9, 13, 21, 22 and 24; United Nations Human Rights Council, *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, annex to UN Doc. A/HRC/17/31, March 21, 2011, general principles; OECD, *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct* (Paris: OECD Publishing, 2023), ch. II, para. 15, and ch. IV, https://doi.org/10.1787/81f92357-en. Extractive Industries Transparency Initiative (EITI), *EITI Standard 2023* (Oslo: EITI International Secretariat, 2023), pt. 1, requirement 6.1(a)–(d), https://eiti.org/eiti-requirements.

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community priorities, requires submission for local authority approval, and assigns guidance, oversight and public-awareness functions.[10] These provisions establish a public planning process rather than an entirely internal company programme.

The language used around that process is less consistent. Interviewees spoke of donations, support and giving back, sometimes when describing statutory activities. A Mining Commission official distinguished planned obligations from contributions responding to informal requests.[11] Guidance should make the legal character of each undertaking visible. It should also identify the mineral-right holder, relevant right and authorised representative, consistent with sections 4 and 136.[12] Administrative documents should not leave users guessing which entity is acting or in what capacity.

The requirement of credibility needs a more usable procedural expression. Section 136 does not itself provide a complete checklist.[13] A plan should contain enough information to assess the proposed activity and delivery arrangements, while distinguishing estimates from accepted commitments. This is an interpretation of what makes planning meaningful, not a claim that every desirable management detail is already prescribed. A document that names a project but leaves its approval status obscure offers little certainty to residents relying on it.

Joint agreement, ministerial consultation and local authority approval are distinct legal steps.[14] Treating them as a general exercise in collecting signatures makes the decision sequence harder to follow. Guidance should explain what each actor receives, what that actor may decide, and when the plan becomes operative. The distinction should be visible in the record, not recoverable only through private correspondence.

Uncertainty can return after a proposal has been prepared. Company officers described changes in public priorities, including replacement of an activity when another funder became available.[15] Such changes may be sensible. The unresolved question is whether the parties can identify the decision authorising the change and the undertaking that remains in force. Without that record, the company and residents may rely on different versions of the same programme.

Ayub, Kammu and Natai's account of the 2025 amendments describes fourteen-day periods for resubmitting plans following local authority comments and forwarding revised or

[10] Mining Act, s. 136(1)–(5).
[11] Interview with Mining Commission official responsible for local content and CSR, 2026.
[12] Mining Act, ss. 4 and 136(1).
[13] Mining Act, s. 136(1)–(5).
[14] Mining Act, s. 136(1) and (3).
[15] Interviews with Superintendent Community Relations Manager and Community Relations Manager, 2026.

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final plans to the relevant ministers.[16] Those steps should be distinguished from materially changing an approved project. A procedure for correcting a submission does not necessarily explain who may later alter its location, intended use or promised output. Clear terminology should preserve the difference between revision during approval and variation of an operative undertaking.

The beneficiary definition also requires careful diagnosis. Section 136(5) contains a definition of host community, although several respondents considered its application unclear.[17] Their concern should not be restated as a complete statutory omission. For this article, the drafting issue is how a plan records the basis on which the definition has been applied. Kitime's criticism of government-centred stakeholder identification reinforces the need to make the reasoning visible.[18]

Local guidelines offer room for practical clarification under section 136(4)(a). They must remain consistent with the governing legislation and the effect of judicial decisions.[19] A common template could identify mandatory information, the source of authority, and matters genuinely open to local adaptation. Version dates and approval status would help distinguish current guidance from superseded practice.

Accessibility means more than placing legal text online. Gillo, Bilame and Assenga found that some North Mara respondents understood CSR through charity or public relations.[20] Their finding supports clearer explanations of statutory plans, without establishing that every community is uninformed or that later reforms have failed. A resident should be able to identify the operative plan and distinguish it from an announcement or discretionary promise.

4 Coherence of the Legal and Institutional Framework

Kegoye exposes the importance of reading subsidiary rules against the Act. The challenged allocation was set aside; annual planning and all local government involvement were not abolished.[21] An authoritative account of the framework should state what the

[16] Amreen Ayub, Naomi Kammu, and Linda Natai, "Amendments to the Tanzania Mining (Corporate Social Responsibility) Regulations, 2023 through Government Notice No. 692 of 2025," Clyde & Co, January 29, 2026, https://www.clydeco.com/en/insights/2026/01/legal-update-tanzania-amendments-to-the-mining-cor (discussion of regulations 8 and 9).
[17] Mining Act, s. 136(1)–(5). Interviews with Superintendent Community Relations Manager and Community Relations Manager, 2026. Interview with Deputy Minister for Minerals, 2026.
[18] Kitime, "Who Qualifies as a Corporate Social Responsibility Stakeholder?," 101.
[19] Mining Act, s. 136(4)(a); *Kegoye v Minister for Minerals* [2026] TZHC 72, 16–17, 28.
[20] Immaculate O. Gillo, Odass Bilame, and Emiliana A. Assenga, "Corporate Social Responsibility Practices: Insights from North Mara Gold Mine, Tanzania," *International Journal of Research in Business and Social Science* 12, no. 6 (2023): 83, https://doi.org/10.20525/ijrbs.v12i6.2795.
[21] *Kegoye v Minister for Minerals* [2026] TZHC 72, 16–17, 28.

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judgment displaced and which duties continue. Interview references to possible appeals or amendments describe contemplated action, not proof that an appeal, stay or replacement rule exists.[22]

The principal institutional mandates can be identified. Section 24(u) assigns the Mining Commission supervision and monitoring functions for local content and CSR, while section 136 gives local authorities planning and oversight responsibilities.[23] Multiple institutions are not inherently a defect. The difficulty arises when their powers do not form an intelligible sequence or actors cannot identify which decision settles a particular question.

The Commission respondent described tensions between mining regulation and local administration; company officers reported competing priorities at different local levels.[24] These accounts warrant closer examination of the relationship between powers. They do not prove that every overlap is unlawful. Approval, procurement and supervision concern different decisions, and one should not be treated as general authority to reopen the others.

The published analysis of the 2025 amendments describes changes to committee composition, planning timelines, company procurement and corrective action.[25] These changes should be assessed as regulatory design, separately from evidence of their effectiveness. A Civil Engineer favoured joint technical scrutiny.[26] The design question is how a finding about defective work reaches an actor empowered to respond.

Technical appraisal also differs from the selection of community priorities. The Commission official raised concerns about incomplete designs while maintaining that priorities should originate with host communities.[27] Recording why an activity was changed would help distinguish a feasibility objection from a decision to prefer a different public purpose. Expertise can then inform the statutory process without silently replacing it.

Public officers reported differences between company and government budgeting calendars.[28] The relevant coherence issue is coordination of decisions, not a requirement that both institutions use the same financial year. Section 115 of the Local Government (District

[22] Interviews with Superintendent Community Relations Manager and Community Relations Manager, 2026. Interview with Deputy Minister for Minerals, 2026. These interviews report uncertainty and contemplated action, not a verified appeal, stay or subsequent appellate disposition.
[23] Mining Act, ss. 24(u) and 136(3)–(4).
[24] Interview with Mining Commission official responsible for local content and CSR, 2026. Interviews with Superintendent Community Relations Manager and Community Relations Manager, 2026.
[25] Ayub, Kammu, and Natai, "Amendments to the Tanzania Mining (Corporate Social Responsibility) Regulations"; interview with Mining Commission official responsible for local content and CSR, 2026.
[26] Interview with Civil Engineer, 2026; Mining Act, s. 136(4)(b).
[27] Interview with a Mining Commission official responsible for local content and CSR, 2026.
[28] Interviews with Planning Officer and Acting District Legal Officer, 2026.

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Authorities) Act places local planning within wider development and service functions.[29] An approval sequence should allow the responsible bodies to make their own decisions in time, with outstanding approvals clearly identified.

Adjacent regimes create similar coordination needs. Sections 89 and 90 of the Environmental Management Act concern participation in environmental impact review and public hearings.[30] That process addresses a different decision from CSR project selection. Information may be shared, but participation in one process should not automatically be recorded as participation in the other. Clear records should identify the decision, authority and submissions concerned.

Transparency legislation already provides a reporting foundation. Section 15 of the Tanzania Extractive Industries (Transparency and Accountability) Act requires annual information on local content and CSR; section 16 addresses publication of specified information.[31] It would therefore be inaccurate to describe reporting as wholly unregulated. The question is whether a reader can connect a reported transaction with the approved undertaking and subsequent changes.

A shared project reference could connect these records without reallocating legal powers to the transparency body. Some professional respondents favoured wider legislative consolidation, while Maliganya and Bulengela identify accountability and stakeholder engagement as reform priorities.[32] Neither observation establishes that a single new statute is necessary. The first task is to locate the actual contradiction, duplicated return, or unallocated decision.

5 Alignment with International Legal Standards and Best Practices

International alignment requires more than similar vocabulary. The African Charter on Human and Peoples' Rights addresses state obligations; the UN Guiding Principles distinguish state protection, corporate respect, and access to remedy. The OECD Guidelines recommend

[29] Local Government (District Authorities) Act, Cap. 287 R.E. 2023, s. 115(1)(b)–(c) and (2)(c).
[30] Environmental Management Act, Cap. 191 R.E. 2023, ss. 89–90.
[31] Tanzania Extractive Industries (Transparency and Accountability) Act, Cap. 447 R.E. 2023, ss. 15–16.
[32] Interview with Former Attorney General and Dean of a School of Law, 2026; Interview with Mining Commission official responsible for local content and CSR, 2026; Willy Maliganya and Gideon Bulengela, "Rethinking the Practices of Corporate Social Responsibility in the Mining Sector for Sustainable Development in Tanzania," *Journal of Management and Science* 15, no. 1 (2025): 109, https://doi.org/10.26524/jms.15.8.

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responsible business conduct, while EITI establishes specialised transparency requirements.[33] Their provisions cannot be treated as one body of directly enforceable Tanzanian corporate law. A comparison must identify the relevant norm, its addressee and its legal force.

Tanzania's ratification gives the African Charter a status different from voluntary company policy. Its provisions on information, participation, resources, development and the environment inform the assessment of affected interests.[34] That does not dispense with identifying the domestic legal basis and route for a particular claim. Nor does the Charter prescribe the contents of an annual CSR plan. The question is how domestic procedures give practical recognition to the interests it protects.

Joint planning under section 136 recognises that statutory CSR is not solely a company decision.[35] Yet institutional agreement does not explain how community priorities entered the plan. Gillo, Bilame and Assenga's North Mara study records a gap between official accounts of participation and residents' accounts of limited influence.[36] Its evidence predates the 2025 amendments and cannot evaluate them. It nevertheless shows why formal representation and an opportunity to shape a choice should be assessed separately.

The OECD Guidelines' emphasis on meaningful stakeholder engagement provides a persuasive benchmark.[37] Applied here, engagement should occur while location, design or intended use can still change. A domestic rule adopting that approach would need to define both the opportunity to contribute and the decision maker's duty to consider contributions. Consultation after the decisive choice is made serves a different function.

Participation does not promise agreement. Company representatives described competing ward and district requests, and a Social Performance Manager reported differing priorities across local levels.[38] A short explanation of why a major proposal was accepted,

[33] African Charter on Human and Peoples' Rights (adopted June 27, 1981; entered into force October 21, 1986), arts. 9, 13, 21, 22 and 24; United Nations Human Rights Council, Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, annex to UN Doc. A/HRC/17/31, March 21, 2011, general principles; OECD, *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct* (Paris: OECD Publishing, 2023), ch. II, para. 15, and ch. IV, https://doi.org/10.1787/81f92357-en. Extractive Industries Transparency Initiative (EITI), *EITI Standard 2023* (Oslo: EITI International Secretariat, 2023), pt. 1, requirement 6.1(a)–(d), https://eiti.org/eiti-requirements.

[34] African Charter on Human and Peoples' Rights, arts. 1, 9, 13, 21, 22 and 24; African Union, "List of Countries Which Have Signed, Ratified/Acceded to the African Charter on Human and People's Rights," June 15, 2017, 2 (Tanzania: ratification February 18, 1984; deposit March 9, 1984). https://au.int/sites/default/files/treaties/36390-sl-african_charter_on_human_and_peoples_rights_2.pdf.

[35] Mining Act, s. 136(1)–(5).

[36] Immaculate O. Gillo, Odass Bilame, and Emiliana A. Assenga, "Community Participation in Corporate Social Responsibility Practices of North Mara Gold Mine in Tanzania," *Journal of African Politics* 4, no. 1 (2024): 28, https://doi.org/10.58548/2024jap41.2234.

[37] OECD, Guidelines, ch. II, para. 15.

[38] Interviews with Superintendent, Community Relations Manager and Community Relations Manager, 2026; Interview with Social Performance Manager, 2026.

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changed, or rejected would make selection easier to examine. It would distinguish exclusion from the process from dissatisfaction with its outcome.

South African research by Serfontein-Jordaan and Dlungwane links stakeholder engagement with sustainable CSR outcomes.[39] The relevant lesson is the relationship between early engagement and subsequent decisions, rather than the wholesale adoption of another jurisdiction's institutions. For Tanzania, the adaptable element is a record showing whose concerns were considered and how they affected project selection. Its suitability depends on existing local government and mining mandates.

Information is what makes that record usable. An Economist interviewed for the study reported difficulty obtaining an agreement concerning contributions.[40] One account cannot establish sector-wide obstruction, but it raises a concrete legal question: which documents may beneficiaries obtain without depending on a negotiating party's discretion?

EITI Requirement 6.1 addresses material mandatory social expenditure, the nature and deemed value of in-kind benefits, third-party beneficiary information, and data quality. It also distinguishes mandatory, expected, and encouraged practices.[41] Those differences matter when evaluating compliance. The comparison supports records that make the transaction and recipient identifiable; it does not establish that EITI prescribes every detail of local project administration.

Domestic reporting should also distinguish an approved commitment, a payment and recorded completion. Accounts of changed or unfinished projects illustrate why those stages matter, without independently proving the status of each project mentioned.[42] A stable identifier linking them would help residents follow an undertaking across annual reports. The North Mara participation study's concerns about transparency support attention to beneficiaries' understanding as well as administrative convenience.[43]

Disclosure should include the approved plan and material changes, subject to lawful protection of particular information. A clear rule would identify release responsibilities, permissible redaction grounds and the route for contesting refusal. Existing reporting and publication duties provide a foundation, but are not necessarily a complete procedure for

[39] Muriel Serfontein-Jordaan and Sixolile Dlungwane, "Achieving Sustainable Corporate Social Responsibility Outcomes: A Multiple Case Study in the South African Mining Industry," *Communitas* 27 (2022): section "Theme 3: Stakeholder Engagement in Achieving Sustainable CSR Outcomes," subsection "Communities", https://doi.org/10.18820/24150525/comm.v27.1.
[40] Interview with Economist, 2026 (account concerning access to the memorandum governing contributions).
[41] EITI, *EITI Standard 2023*, requirement 6.1(a)–(d).
[42] EITI, *EITI Standard 2023*, requirement 6.1; interviews with Ward Executive Officers and Community Relations Manager, 2026.
[43] Gillo, Bilame, and Assenga, "Community Participation," 27.

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obtaining every relevant project record.[44] General references to confidentiality should not substitute for identifying the information and legal ground concerned.

Human rights alignment raises a further design question. The UN Guiding Principles and OECD Guidelines address due diligence and responses to adverse impacts.[45] A CSR approval record should therefore state what decision it embodies rather than imply a wider assessment that has not occurred. This article does not reconsider which expenditure qualifies as CSR. Its concern is that a planning decision should not obscure the legal route for examining a separate rights complaint.

Interviewees sometimes described CSR through environmental protection, labour standards and social acceptance. A Legal Counsel and Company Secretary also referred to international standards associated with financing conditions.[46] These accounts reveal different sources of expectations. They cannot establish that every standard mentioned is incorporated into Tanzanian law. Assessment should identify the instrument and undertaking before concluding compliance.

Accountability depends on knowing where a grievance belongs. Regulation 17 of the CSR Regulations must be read within the wider legal system; *Kegoye* demonstrates judicial scrutiny of a particular regulatory challenge, not a universal procedure for every complaint.[47] A process designed for differences between a company and council may not answer a resident's distinct claim. The receiving body's powers and any further route should be stated plainly.

The UN Guiding Principles offer criteria for non-judicial mechanisms, including accessibility, predictability, equity, transparency and rights-compatible outcomes.[48] These direct attention to what a complainant can reasonably understand: where to submit a concern, what response is possible and which other remedies remain available. A useful informal channel should not be described as exercising powers it lacks.

The Commission official stated that some complaints had not been formally submitted, while an Acting District Legal Officer reported concerns about enforcement and delayed completion.[49] These accounts do not prove the absence of a legal route. They suggest a weak

[44] Tanzania Extractive Industries (Transparency and Accountability) Act, ss. 15–16.
[45] UN Human Rights Council, Guiding Principles, principle 11 and commentary, and principles 17–22; OECD, Guidelines, ch. IV, paras. 1–6.
[46] Interview with a Mining Commission official responsible for local content and CSR, 2026. Interviews with Superintendent, Community Relations Manager and Community Relations Manager, 2026; Interview with Legal Counsel and Company Secretary, 2026.
[47] Mining (Corporate Social Responsibility) Regulations, 2023, GN No. 409 of 2023, reg. 17; *Kegoye v Minister for Minerals* [2026] TZHC 72, 16–17, 28.
[48] UN Human Rights Council, Guiding Principles, principles 25, 29 and 31.
[49] Interview with Mining Commission official responsible for local content and CSR, 2026. Interview with Acting District Legal Officer, 2026.

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connection between reported concern and competent response. Reporting can expose a discrepancy, but a remedy requires the appropriate process and authority. Maliganya and Bulengela's findings on accountability reinforce that distinction.[50] Regulatory reform should make the next step intelligible without assuming that more disclosure alone resolves the dispute.

6 Priorities for Regulatory Reform

The priority is a reliable consolidated account of the framework. The responsible authorities should bring together the Act, subsidiary rules, amendments, and the effect of relevant judgments, distinguishing operative provisions from proposed changes. *Kegoye* makes the consequence of disregarding statutory hierarchy clear.[51] Guidance can explain the remaining duties; it cannot restore a provision set aside by the court.

Regulations should next define the minimum information and decision stages needed for credible planning. They should identify the proposal, responsible parties, approval status and delivery timetable. Material variation should produce a reasoned decision and updated record that preserves the relationship with the earlier undertaking.[52]

Where the present statutory foundation is insufficient, principal legislation should establish essential community entitlements to information and reasons for decisions materially affecting the approved plan. Regulations may then prescribe time limits, forms and practical means of access. Authority should precede administrative detail: a circular cannot create a right or power beyond the legislation under which it is issued.[53]

Institutional responsibilities should be expressed by decision and function. Preparation, appraisal, approval, procurement, inspection and corrective action require a clear account of who acts and how information reaches that actor. Existing Commission and local authority mandates provide the starting point.[54] The Minister responsible for minerals should address regulatory gaps within the relevant powers, coordinating with institutions whose statutory functions are affected. Guidance is appropriate for explaining an existing power; reallocation of statutory responsibility requires the necessary legislative change.[55]

Participation and disclosure should be connected to that sequence. The record should

[50] Maliganya and Bulengela, "Rethinking the Practices," 110.
[51] Mining Act, s. 136(1)–(5). *Kegoye v Minister for Minerals* [2026] TZHC 72, 16–17, 28.
[52] Mining Act, s. 136(1)–(5). Interviews with Superintendent, Community Relations Manager and Community Relations Manager, 2026.
[53] Mining Act, s. 136(1)–(5). *Kegoye v Minister for Minerals* [2026] TZHC 72, 16–17, 28.
[54] Mining Act, ss. 24(u) and 136(3)–(4).
[55] Mining Act, ss. 136 and 160; *Kegoye v Minister for Minerals* [2026] TZHC 72, 16–17, 28.

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show how proposals were obtained and explain major choices while preserving a meaningful opportunity to comment. Compatible reporting should then link approval, expenditure and authorised changes, drawing on existing transparency duties and the EITI benchmark.[56] A public complaints guide should identify the receiving body, available response, and further route. Where jurisdiction is genuinely missing, legislation is needed; where the route exists but is obscure, clearer information may suffice.[57]

7 Conclusion

Mining CSR regulation in Tanzania Mainland has an identifiable statutory core but remains less clear at the points where decisions and institutions meet. Annual planning, local government involvement, Commission supervision and extractive-sector reporting provide a substantial foundation.[58] The principal weaknesses concern the status and revision of plans, the relationship between powers, and beneficiaries' access to records and competent responses.

International alignment is correspondingly uneven. Existing arrangements recognise affected interests, but institutional agreement does not by itself demonstrate meaningful influence, usable information or an intelligible remedy.[59] Targeted legal changes should connect those functions while preserving their distinct purposes. The article's contribution is to identify the regulatory decision that needs clarification and the legal instrument capable of clarifying it. The resulting framework should allow an affected person to understand the operative undertaking, trace the decision governing it, and identify a lawful means of questioning that decision.

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[56] Mining Act, s. 136(1)–(5). OECD, Guidelines, ch. II, para. 15; Tanzania Extractive Industries (Transparency and Accountability) Act, ss. 15–16; EITI, *EITI Standard 2023*, requirement 6.1.
[57] UN Human Rights Council, Guiding Principles, principles 25–31; *Kegoye v Minister for Minerals* [2026] TZHC 72, 16–17, 28.
[58] Mining Act, ss. 24(u) and 136; Tanzania Extractive Industries (Transparency and Accountability) Act, s. 15; *Kegoye v Minister for Minerals* [2026] TZHC 72, 16–17, 28.
[59] OECD, Guidelines, ch. II, para. 15; UN Human Rights Council, Guiding Principles, principles 25, 29 and 31; EITI, *EITI Standard 2023*, requirement 6.1.

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