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2. The Editor in Chief then sends the article to a reviewer for evaluation of the article and advises the Editorial Board on the following:
 - (a) Originality and contribution to knowledge;
 - (b) Relevance of the article in terms of substance;
 - (c) Propriety of the format;
 - (d) Whether the article should-
 - be published as it is;
 - be published after corrections indicated by the reviewer;
 - not be published at all.
3. After effecting corrections or improvements suggested by the reviewer the author resubmits the article to the Chief Editor for further processing.
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who are PhD degree holders and 15 PhD degree holders who are not yet professors.

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Articles to be submitted should comply with the format and Guideline for Authors available at <http://www.sol.udsm.ac.tz/images/Mypdf/UDSoLJournals.pdf>

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CORPORATE TAX LAW AND CORPORATE SOCIAL RESPONSIBILITY IN TANZANIA: AN EXAMINATION OF THEIR RELATIONSHIP*

*Daniel A.M. Shayo***

Abstract

Whether adopted voluntarily or imposed through legislation, Corporate Social Responsibility (CSR) has an impact on existing laws. This article examines the relationship between CSR and compliance with corporate tax in Tanzania. It is observed that, while on the one hand, ethical and moral aspects of CSR should help to improve tax compliance in a particular jurisdiction on the other hand, adoption of CSR may come with corporate tax benefits to the companies. However, given the wide range of activities of the state which are financed by tax revenue, the article emphasizes on the need to include an item on corporate tax compliance in CSR reports. Also, it calls for deliberate efforts by the state to improve and prioritize provision of public as well as social services. Such measures will reduce reliance on CSR programmes in the provision of public and social services, aspects, which raise issues of legitimacy in a democratic state.

Key Words: CSR and corporate tax, corporate tax law, income tax law, social welfare, public welfare, allowable deductions.

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** LL.B (Hons), LL.M. (Dar), LL.M., Dr. iur.(Konstanz) Lecturer and Head of Department of Economic Law, University of Dar es Salaam School of Law and Advocate of the High Court. The author may be contacted at dmsafiri1@yahoo.com