

Matrimonial assets are the assets or properties belonging to the parties of marriage (couple) which were acquired during the marriage but before the relevant date, relevant date is the date that the parties ceased to cohabit, as provided under Section 114(1) of the Law of Marriage Act [CAP.29.R.E.2019] which provides that the court may order the division of matrimonial assets after nullification of the marriage, also provided to the case of *Zawadi Abdallah vs Ibrahim Iddi*, in this case explained much about Section 114(1) of the Law of Marriage Act [CAP.29.R.E.2019] states that the court shall have power, when granting or subsequent to the decree of separation or divorce to order the division of matrimonial assets between the parties of proceeds of sale.

Lack of clear Legal framework, Tanzania does not have a specific law that deals with the division of matrimonial assets upon divorce. The existing laws are general and do not offer detailed guidance on how to divide property and assets. This results in litigation and lack of consistency in the decisions made does not have a specific law on division of matrimonial assets, which means that the division is mostly guided by common law principles, that can be open to interpretation and can lead to inconsistent rulings, as provided under Section 2 (3) of the Judicature and Application of Laws Act [CAP.358.R.E.2019] which provides that when our law is silent on a particular circumstance we apply Common law.

Gender inequalities, in Tanzania women often face challenges in accessing their fair share of matrimonial assets due to cultural and societal norms that favor men. For instance, in many communities, men are regarded as primary breadwinners and as such women may not be deemed to have contributed equally to the acquisition of the assets.

Limited financial expertise, many couples in Tanzania lack financial literacy or knowledge and may not have kept proper records of their assets, which can make it difficult to determine their true value and make a fair division, hence it is a challenge on division of matrimonial assets in Tanzania.

Court delay, the court system in Tanzania is often slow, and this can lead to prolonged legal battles over matrimonial assets, which can make draining for the parties involved. The court may take years to resolve a case, for example the couple have three houses, two cars and one farm, that case may take long time to resolve, therefore that is a weak point on division of matrimonial assets in Tanzania.

Lack of enforcement mechanisms, even when a court makes a ruling on the division of matrimonial assets, but there are often no clear mechanisms to enforce it, which means that one party may fail to get their fair share, yet the court may order only to divide the assets without any guidance of the division of the assets.

Valuation of assets, there is often a challenge in determining the value of matrimonial assets, particularly where there are complex assets such as business and properties. This often lead to disagreement between the parties and can delay the division process, Some of the matrimonial assets are difficulties to determine the value in a matter for selling those properties example the couple they have a shop it is difficult to divide the shop until it requires to sell all goods in that shop, this may consume a lot of time to divide those assets, another example the couple are Tanzanians and are living in Tanzania but their assets are in china, it is difficult to determine the value of the assets hence may leads delay in the division process, therefore that is how valuation of assets it is a barrier or challenge in the division of matrimonial assets.

In conclusion, division of matrimonial assets is very crucial after breach of marriage but under Section 114(2) provides that when a court granting division of matrimonial assets should regards the following; the customs of community to which the parties belong, the extent contributions made by each party, any debts owing by either party which were contracted for their joint benefit and the needs of children.