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Business Law and Practice

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BUSINESS LAW AND PRACTICE

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BUSINESS LAW AND PRACTICE

PREFACE

In writing this book, we have set out to describe the forms of business organisation most commonly encountered in practice in the context of their 'internal' concerns, their relations with outsiders and their possible tax liabilities. Written for legal practice course students, it is intended to be a comprehensive introduction to the whole field of advising people who run small businesses, whatever the chosen form of organisation.

The style which we have adopted has been chosen in the hope that the contents will be readily understood and appreciated by a student who is totally unacquainted with the subject as well as by one with some prior knowledge. Insofar as this style necessitates a less detailed treatment of topics than some textbooks adopt, we hope that the inclusion of statutory references in the text will encourage the reader to consult the original source materials whenever further research into a topic is required. To this end, we have prepared a companion volume, *Business Law and Practice: Legislation Handbook* (Jordans), which contains the up-to-date text of all the legislation and the principal forms referred to in the book. In addition, we have listed below a few of the many textbooks which the reader may find useful for further study.

Company

Boyle and Birds *Boyle and Birds' Company Law* 4th edn (Jordans, 2000)
 Boyle and Sykes *Gore Browne on Companies* (Jordans)
 Ferran *Company Law and Corporate Finance* (Oxford University Press, 1999)
 Mayson, French and Ryan *Company Law* 18th edn (Blackstone, 2001)
 Morse *Palmer's Company Law* (Sweet & Maxwell)

Competition Law

Whish *Whish: Competition Law* 4th edn (Butterworths, 2001)
 Lindrup *Butterworths Competition Law Handbook* 5th edn (Butterworths, 1998)

Insolvency

Milman and Durrant *Corporate Insolvency* (Sweet & Maxwell, 1999)

Partnership

Ivamy *Underhill's Law of Partnership* 12th edn (Butterworths, 1986)
 Morse *Partnership Law* 4th edn (Blackstone, 1998)
 I'Anson Banks *Lindley and Banks on Partnership* 17th edn (Sweet & Maxwell, 1995)

Taxation

Whitehouse *Revenue Law Principles and Practice* 19th edn (Butterworths, 2001)

The law is stated as at 1 May 2002.

In the interests of brevity, we have used the masculine pronoun throughout to include the feminine.

Similarly, in the interests of brevity, we have used the following abbreviations.

BNA 1985	Business Names Act 1985
CAA 2001	Capital Allowances Act 2001
CA 1985	Companies Act 1985
CDDA 1986	Company Directors Disqualification Act 1986
ERA 1996	Employment Rights Act 1996
FA	Finance Act (various years)
IA 1986	Insolvency Act 1986
ICTA 1988	Income and Corporation Taxes Act 1988
IHTA 1984	Inheritance Tax Act 1984

LLPA 2000	Limited Liability Partnership Act 2000
PA 1890	Partnership Act 1890
SGA 1979	Sale of Goods Act 1979
SGSA 1982	Supply of Goods and Services Act 1982
SSGA 1994	Sale and Supply of Goods Act 1994
TCGA 1992	Taxation of Chargeable Gains Act 1992
TMA 1970	Taxes Management Act 1970
UCTA 1977	Unfair Contract Terms Act 1977

PREFACE TO THIS EDITION

Note from Trevor Adams

Revisions to this edition include the following. The chapter on corporate insolvency has now been entirely re-written to cover receivership, and various voluntary alternatives to compulsory liquidation. New material allied to corporate insolvency has been added to the chapters on directors and on debentures.

The coverage of commercial matters has been brought into line with the coverage of these topics in Business Law and Practice on the LPC. The chapter on sale of goods has been entirely rewritten.

There is a new Appendix 1 on joint ventures, in summary format. Appendix 2 comprises the final report for the Department of Trade and Industry on the suggested changes in company law.

Chris Morris has revised his chapters on tax.

Alexis Longshaw remains responsible for Chapters 33, 34 and 35.

Debbie Woods and Chris Beanland have vetted the material on employment law and on insolvency respectively. I would like to express my thanks to them and to all my colleagues who have made helpful comments about this book.

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