gewoontemisdadigers nie bespreek nie beperk die bruikbaarheid van die werk wat die hooggeregshof betref. SA Hofverslae tot 1989 4 word behandel. Dit sou gerieflik wees indien in die inleiding gemeld word tot watter datum regspraak en wetgewing bygewerk is.

Die werk sal myns insiens 'n bekende word op die regbanke van die laerhowe waar die werkdruk vinnige beslissings verg. Vir die aanklaer en praktisyn sal dit handig wees omdat hul hier in 'n neutedop die antwoorde vind op talle praktiese vrae. Ook deurwinterde vonnisopleggers kan baat deur die werk byderhand te hou.

K van Dijkhorst
Regterskamers Pretoria

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Inleiding tot die Wet op Beslote Korporasies

deur HJ Delport en JT Pretorius
Juta & Kie Bpk 1990
184 pp
Sagteband R29,50 (AVB uitgesluit)

Sedert die Wet op Beslote Korporasies op 1 Januarie 1985 in werking getree het, het beslote korporasies dramaties as ondernemingsvorm toegeneem.

Daar het dan ook in die afgelope vyf jaar heelwat regsvrae rakende hierdie ondernemingsvorm na vore getree – daarvan getuig onder andere die aantal gerapporteerde beslissings van ons Howe.

Die enkele bestaande aparte werke oor beslote korporasies is meestal in Engels en meestal ietwat verouderd. Hierdie handboek vul dus 'n belangrike leemte.

Die boek bevat 'n duidelike, eenvoudige uiteensetting van die basiese beginsels rakende beslote korporasies. Dit bestaan uit 184 bladsye (woordregister ingesluit) en is ingedeel in 12 hoofstukke.

Hoofstuk 1 handel oor die agtergrond tot die Wet asook 'n kort vergelyking tussen beslote korporasies en maatskappye; hoofstuk 2 oor omskeppings; hoofstuk 4 oor al die aspekte rakende lidmaatskap van 'n korporasie; hoofstuk 5 oor interne verhoudinge, (ledevergaderings, bestuur, samewerkingsooreenkomste, ens); hoofstuk 6 oor voorinlywingskontrakte en kontrakte van die korporasie; hoofstuk 7 oor finansiële state en verbandhoudende aspekte; hoofstuk 8 oor die aanspreeklikheid van lede vir skulde van die korporasie; hoofstuk 9 oor likwidasie en deregistrasie; hoofstuk 10 oor strawwe en regulering; hoofstuk 11 oor administrasie en verbandhoudende aangeleenthede; en hoofstuk 12 oor belastingsaspekte.

Die boek bevat verder ook volledige afskrifte van die Wet, die regulasies (tot en met 30-6-89) en die voorgeskrewe vorms asook 'n handige woordregister.

Die outeurs stel dit duidelik in die Voorwoord dat die boek bedoel is om te dien as 'n algemene oorsig van die Wet en gevolglik is dit nie verbasend dat daar geen verwysings na regspraak is nie.

Die boek bied 'n handige, eenvoudige, sistematiese en duidelike oorsig van die Wet. Dit vul beslis 'n leemte en sal van groot nut wees vir studente, ondernemers en praktisyns.

JJ Goodey
Pretoriase Balie

Nota:
'n Bespreking van die Engelse weergawe van die boek verskyn ook in hierdie uitgawe.

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Introduction to the Close Corporations Act

by HJ Delport and JT Pretorius
Juta & Co Ltd 1989
ix and pp 175
Soft cover R29,50 (GST excl)

In the preface of the book the authors state:

> This book contains an elementary exposition of the Law relating to Close Corporations.

The authors are both acknowledged experts in the field of Mercantile Law and properly equipped to write such a book. Although it is stated in an advertisement that it was written to succeed the widely used *The Close Corporations Act, 1984 – A basic introduction* by Delport, Allan, Henning & Viljoen, it is not a successor of the latter book but actually a more independent publication.

With the launching of the Close Corporations Act 69 of 1984 on 1 January 1985 a new form of commercial association was introduced to the legal fraternity. It was indeed a historical moment and every endeavour should be made to introduce this form of commercial association to entrepreneurs, professional people, businessmen and students.

Since the promulgation of the Act, the legislature was creative in sorting out some teething problems and several amending acts were passed during 1985, 1986, 1987 and 1988. However, the authors unfortunately do not enlighten their readers in the reproduction of the Act as to which amendments amended the principal Act. The law in this book is stated as at 1 May 1989 but the legislature had already promulgated the Close Corporations Amendment Act 17 of 1990, amending sections 29, 55, 57 and 62 of the principal Act.

The most important amendment concerns section 29 – whereby a trustee of a trust *inter vivos* can now become a member of a close corporation. Of further importance is that the new section 29(1A) is given retrospective effect. (For the background to this amendment the article by Prof Johan Henning: *Tydskrif vir Regswetenskap* (TRW) No 1 1988, should be consulted.)

The approach of the authors is to provide a text which generally follows the same sequence as the Act (pp 1-84). Then follows a full reproduction of the Close Corporations Act (pp 85-137) then the regulations promulgated under section 10 of the Act (pp 139-150) and lastly the prescribed forms (pp 151-165). The last pages contain an index (pp 166-175).

All and sundry involved with close corporations will find this book both timely and helpful. It is of undoubted value to anyone who deals with a close corporation. This book will be of assistance to practitioners and managers and succeeds admirably in making the law relating to close corporations accessible to all persons involved in the intricate field of commercial associations. It does not contain any reference to decided cases and legal practitioners would certainly have found it of more value if footnotes had been incorporated to include the authorities on which the authors relied.

JY Claasen
Bloemfontein Bar

Note:
A review of the Afrikaans version of the book also appears in this edition.

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