structure, this little dictionary should prove invaluable; but those with no inkling of Bantu languages at all might be deeply puzzled to find no entries whatever for 'I, me, we, us, you, he, him, she, her, it, they or them'. Appendix 2 does not in fact offer a cryptic solution, with a bare list of 'personal pronouns and concords for all noun classes', but there is no clue at all as to how these are used (i.e. whether or not they get attached to a verb, and to which end of it). In the circumstances, absolute beginners may be relieved to find that the Pellings' *Lessons in Ndebele* provides just the kind of grounding they need in order to make best use of the Dictionary.

Lessons in Ndebele is a beginner's manual that represents the outcome of many years of practical experience in teaching Ndebele to English speakers. The benefit of such experience is clearly evident throughout. The presentation of material is excellently organized: elements of structure, and essential vocabulary, are introduced in a series of concise, well-ordered instalments, with an absolute minimum of grammatical jargon, and are put to immediate use in providing a good stock of useful and practical sentences. No exercises are included, but this need is admirably supplied in the companion volume produced by Mrs Pelling, entitled *Ndebele Work Book*, which contains practical exercises relating precisely to each of the lessons in the main book.

Used either as a basis for class work, or individually, these two volumes should provide the basis for an excellent and thorough grounding in the language, provided — and this is important — that outside guidance is sought concerning pronunciation, as the authors do indeed advocate. A very rough guide to pronunciation is offered in Lesson 1 but this is sometimes rather wide of the mark. For example there is a paragraph of instructions for making the implosive 'b' — 'a very difficult sound to articulate'. In my own experience, this sound, though common in Zulu, does not actually occur in Ndebele at all: instead, they use something like a 'w' (but without lip-rounding), so learners might be well advised not to disregard the initial injunction in Lesson 1, namely that 'it is essential for the student to spend time with a Ndebele person, practising the speech sounds, and imitating intonations of words and sentences'.

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Rhodesian Company Law *By M. Tett and N. Chadwick with Contributions by W. J. Millar and Members of the Rhodesia Society of Chartered Accountants.* Salisbury, Rhodesian Law Journal, 1976, 296pp., Rh$14,30.

Rhodesian Income Tax *By E. E. Skeet.* Salisbury, The Chartered Accountants of Rhodesia Education Trust, 1976, 157pp., Rh$10,00.

Basic Guide to Rhodesian Income Tax *By A. Katz.* Salisbury, Pioneer Head, revised edit., 1976, 62pp., Rh$2,00.

It seems that in Rhodesia, Company Law, like much else, stands still. In England and South Africa substantive changes have been made in the past 25 years, but the Rhodesian Companies Act, modelled on the English Act of 1948, has remained materially unchanged. These developments elsewhere and the lively debate accompanying them have been largely passed over by the authors of *Rhodesian Company Law*. There are so many excellent textbooks and students' guides on both English and South African Company Law that even a good textbook on the Rhodesian legislation might have seemed superfluous. This attempt, the first of its kind, provides patchy cover to a well-worked field. It makes little attempt to reveal in what respects the Rhodesian law might be unique or might even differ from that of the source countries. It foregoes all attempt to deal with the requirements for a Law of Companies to meet the particular needs of Rhodesia or to furnish any information on the extent and operation in Rhodesia of its Companies Act.

There is also a number of omissions. There is no discussion and no authority cited as to the nature and extent of the ostensible authority of the various company officials. The duty of directors to act towards the company with good faith is treated perfunctorily and there is no mention that such good faith is required to be of the highest order and not merely that of the ordinary honesty required in commercial transactions. There is no mention of the requirements of the Rhodesian Stock Exchange for a public company to obtain and maintain a quotation — an aspect of the regulation of companies in the public interest with potentially far-reaching effects. There is no discussion of the now much publicized shortcomings of the rules governing the duties and liabilities of auditors who certify accounts.

The relevant sections of the Rhodesian Companies Act are cited, often verbatim, and there is a Table listing the comparable sections of the South African Act. Many of the Rhodesian cases are cited, including a number of unreported decisions, but even here no case numbers are given and locating the unreported decisions would require reference to yet another index.

A book on Rhodesian Income Tax is inevitably more useful as there are particular rules, rates of income tax, special allowances, abatements, which are peculiar to Rhodesia. Skeet's book meets the need for a clear exposition of these rules and the necessary calculations. An accountant's skills are no doubt helpful in this task, but they seem more of a handicap in approaching the broader principles of income tax. Chapter 4 on Capital Receipts and Income consists of little more than a long (but not exhaustive) recital and occasional summary of decided cases, less than expertly done. The result is not only dull and confused but one which avoids rather than raises the difficulties in the topic. There is cursory treatment of schemes of tax avoidance. Whilst the recent case in the Appellate Division of *Commissioner of Taxes v Ferera* is strongly criticized as being 'contrary to customary professional attitudes and beliefs', the extraordinary plea is made for 'a review which will either confirm or reverse the views expressed'. Again no exposition is given of the facts of the case nor any explanation as to why it is 'contrary to professional attitudes and beliefs'. It is a pity that there is no information provided of the importance of income tax as a source of revenue, of how it compares with other forms of tax, especially sales tax, and, not least of all, of its role in the 1969 Constitution. A bibliography would also have been useful.

Katz's booklet deals with the more common questions asked by ordinary taxpayers and answers them simply and briefly and for the most part clearly. It has the fewest pretensions of the books reviewed but, surprisingly, is the only one with a section on improvements in the law.

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