

## Notes On Company Secretarial Practice

The Corporate Secretary's Answer Book is the only comprehensive, single-volume reference to address the specific tasks corporate secretaries face on a daily basis in a Q&A format. Every topic is conveniently listed for easy reference with an index organized by commonly used terms. With all of this valuable "know-how" located within one volume, corporate secretaries will be able to find the best way to proceed with any particular matter, quickly and confidently. The Corporate Secretary's Answer Book also includes sample forms and checklists that offer step-by-step guidance to completing each phase of the corporate secretary's duties throughout the year, especially under Sarbanes-Oxley, including: Conduct of Shareholder Meeting Guidelines - Annual Meeting Script - Minutes of Incentive Committee Meeting - Establishing a Special Litigation Committee of the Board - Audit Committee Charter - Corporate Governance Listing Standards - Corporate Governance Guidelines - Corporate Disclosure - and much more!

Excerpt from Secretarial Practice: The Manual of the Chartered Institute of Secretaries Since 1912, when this Manual was first issued, there have been several alterations in the law relating to Companies, and these have been incorporated in the present edition, together with new chapters on Accounts, Income Tax and Corporation Profits Tax, Share Warrants, and Company Reconstruction and Liquidation, and with some notes on Receiverships. There are also added chapters on Agenda and Minutes, Office Filing and Stamp Duties. The chapter in the earlier edition on Share Transfers has been amplified. The current Stock Exchange regulations as to official quotations and dealings are set out in full with notes thereon, and a statement has been added of the requirements in regard to securities in France. The Appendices include a set of model forms, together with a new form of Attorney which has been carefully framed with a View to its general adoption. The full text of the Companies (consolidation) Act, 1908, the Companies Act, 1913, the Registration of Business Names Act, 1916, and the Companies (particulars as to Directors) Act, 1917, is also given. About the Publisher Forgotten Books publishes hundreds of thousands of rare and classic books. Find more at [www.forgottenbooks.com](http://www.forgottenbooks.com) This book is a reproduction of an important historical work. Forgotten Books uses state-of-the-art technology to digitally reconstruct the work, preserving the original format whilst repairing imperfections present in the aged copy. In rare cases, an imperfection in the original, such as a blemish or missing page, may be replicated in our edition. We do, however, repair the vast majority of imperfections successfully; any imperfections that remain are intentionally left to preserve the state of such historical works.

Since April 2014, Secretarial Audit has become mandatory under the Companies Act, 2013. Subsequently, SEBI has also mandated Secretarial Audit for material subsidiaries of a listed Company and obtaining a Compliance Certificate for submission to Stock Exchange. Alongwith this, MGT 7 is also required to be certified by a Practising Company Secretary whereby he/she has to confirm comprehensive compliance of the concerned company. Therefore, there are hundreds of compliances which companies have to do in a financial year and giving such a comprehensive Compliance Certificate requires thorough knowledge, different perspective and techniques. This book covers the meaning, benefits, process, approach and entire scope of Secretarial Audit providing detailed checklists with respect to Companies Act, 2013, SEBI Regulations and FEMA Regulations which will be very useful for professionals not only while doing Secretarial Audit but also for routine certifications like MGT-7, MGT-8 or Compliance Certifications mandated under various laws. Key Features Detailed Checklists for Audit on Companies Act, 2013, SEBI (LODR) Reg., 2015, SEBI (PIT) Reg., 2015 and FEMA, 1999 Includes insights on ICSI Auditing Standards Elaborates newly introduced key concepts under Companies Act, 2013 by way of Annexures like SBO, etc. Contains a chapter elaborating key concepts under Companies Act, 2013 which will help professionals to understand and comply with law in letter and spirit. Contains a compilation of useful charts as well as specimen Management Representation Letter and various Declarations required to be obtained from the Accounts and Finance Department Brings greater clarity w.r.t. Role of Auditor, Process of Audit and duty as well as liability of auditor

How to Become a Company Secretary

The Industries (Development and Regulation) Act, 1951

The Role of the Board of Directors in Enron's Collapse

Under Companies Act, 2013

Compendium of KEY ISSUES UNDER CORPORATE LAW

The Thirty-first Revised Edition of the book entitled "Company Law & Secretarial Practice" with Companies Act, 2013 (Schedules) for B.Com., B.Com. (Corporate Secretaryship), M.Com., IPCC, CS & LLB. The book is divided into two parts volume I Company Law contains 32 chapters and volume II Secretarial Practice contains 10 chapters having more than 270 Test Questions; 67 Practical Problems (with Hints and Solutions); 79 short Answer & Objective Type Question; 48 Multiple Choice, Presentation of Examples (10); Illustrative cases (12) etc., University Questions Papers have been added at the end of the book to give an idea about the pattern of questions asked.

First Published In 1975, Secretarial Practice Introduces Readers To The Vast And Complicated Subject In A Forthright And Intelligible Manner. The Eighteenth Edition Is Up-To-Date And Incorporates The Latest Amendments Up To The Provisions Of The Companies (Amendment) Act 2006. The Book Explains The Laws, Practices And Procedures Relating To Company Secretarial Work In Detail. With Focus On The Role Of The Company Secretary. It Discusses All The Important Aspects Of Company Management And Secretarial Practice. Right From The Incorporation Of A Company To Its Winding Up, To Impart The Necessary Practical Bias, Specimens Of Forms Of Registers, Notices, Agenda, Resolutions, Minutes Of Company Meetings, Etc., Have Been Appended To The Relevant Text. The Book Has All The Essential Features Of A Good Textbook: Precision, Comprehensiveness, Clarity And Utility.

Written specially for practitioners in Hong Kong, Hong Kong Company Secretary's Practice Manual provides a concise explanation of the laws and issues affecting corporate secretarial practice. The guide provides a comprehensive mix of commentary, specimen minutes, and resolutions as well as full reproduction of prescribed forms, and selected guidelines and codes. All these help the company secretary or those in a compliance role understand and apply the requirements under company and securities law in fulfilling their obligations to their company and its officers. Company secretaries will benefit from time-saving features which include: a step-by-step guide to the completion of corporate secretarial forms; comprehensive checklists; sample resolutions and Articles of Associations; and a concise commentary on the law to help determine the best approach to adopt in line with their business needs. Authored by Belinda Wong of Leader Corporate Services Ltd who has over 25 years' experience in the company secretarial field, Hong Kong Company Secretary's Practice Manual is unrivalled in terms of comprehensiveness of areas covered in great detail and the practical approach taken.

Law and Practice relating to Company Meetings

An Outline Of Secretarial Practice

Corporate Secretary's Answer Book

Being a Guide to the Secretarial Profession

An Outline Company Secretarial Practice

Jordans' Irish Company Secretarial Precedents contains a comprehensive set of professionally drafted precedents, minutes, statutory and practice forms for use or adaptation by the Irish company secretary or his professional adviser. The precedents and forms deal with every aspect of company law and practice and are accompanied by straightforward and concise explanations of their use and application. Law Enforcement Act 2001, as a means of ensuring compliance with and accountability for breaches of the Companies Acts, has brought about a major overhaul of Irish Company Law. A new agency - the Office of the Director of Corporate Enforcement - has been established and its Director conferred with extensive powers by the Company Law Enforcement Act 2001. Failure to comply with the Companies Acts now has serious consequences for directors and officers resulting in prosecution of offences by way of summary proceedings.

The book is the outcome of the authors' long experience of teaching business law and company law to students pursuing undergraduate and postgraduate courses at the University of Delhi. This, in fact, has made it possible for them to write on law without the use of legal jargon; thus ensuring that even the most complicated provisions of various legislations are explained in an easily comprehensible manner. This new edition of the book has been thoroughly updated and revised in accordance with the Companies Act, 2013. The amendments introduced by the Insolvency and Bankruptcy Code, 2016, through its Eleventh Schedule to the companies Act, 2013 have also been duly incorporated.

Efforts to cover the syllabi at all India level and is written in a simple and lucid style to be understood by a common man. Incorporated at the appropriate places in the book, the amendments made to the Companies Act, 2013. At the end of every chapter adequate questions for Part A and Part B are given. Past years question papers of some of the Universities are also included in the book. Included 10 MODEL Question papers for the Faculty and Students community. Incorporated important statutory Forms under Companies Act, 2013. Quiz in Company Secretarial Practice which would be highly useful to the students appearing for examinations and interviews. To get practical knowledge, (a) specimen notices, agenda, minutes and resolutions have been incorporated at the appropriate places in the book; (b) Documents / Forms to be filed with the Registrar of Companies under Companies Act, 2013; (c) Fees For Filing Various Documents or For Registering any Fact Under Companies Act, 2013; (d) List of New Forms Prescribed Under Companies Rules, 2014; (e) List of Schedules under Companies Act 2013.

A Practical Guide to Company Secretarial Obligations in Singapore

A Collegiate Textbook for the Training of Secretaries

Company Secretarial Practice

A Collegiate Textbook for the Education of Secretaries; a Handbook for Practising Secretaries

Company Law and Practice

Although the role of the company secretary is now optional for UK private companies, additional, different, and more complex obligations necessitate considerable skill to ensure a company meets the current legal requirements applicable to it under both the UK Companies Act 2006, and company law in general. Jordans Company Secretarial Precedents is the ultimate companion and guide to the administration of both UK private companies - whether limited by shares or guarantee - and other private corporate bodies, including community-interest companies and limited liability partnerships. With access to professionally drafted company materials, the user is assured that every document drafted will satisfy the stringent demands of UK company legislation. In this fourth edition, every document and precedent has been thoroughly reviewed to take into account amendments introduced by the new Act. There is also a new chapter on Community Interest Companies, the new legal form for social and community enterprise activities. Jordans Company Secretarial Precedents provides the full range of documents to allow effective administration of any situation, from registering a company to winding-up. The book contains hundreds of expertly drafted precedents, minutes and resolutions, statutory and practice forms, with concise details of their use and content. In addition, annotations provide cross-references to relevant UK legislative provisions throughout the book. The right precedent to use or adapt is easy to find and offers the reassurance that it has been drafted and used by practicing company secretarial experts. A CD-ROM is also included, containing all the precedents from the book and allows for downloading onto a personal PC tailored to specific needs -

This book contains a comprehensive collection of worked precedents and forms for use or adaptation by the company secretary or administrator. The precedents and forms cover every aspect of company law and practice and are accompanied by extensive notes on their uses and application. Full account is taken of the major changes in company secretarial practice introduced since the Companies Act 1989.

This fourth edition of Practice Notes on Consumer Law contains much useful information for those dealing with problems in consumer law, from either the consumer or supplier perspective. These notes include guidance on common problems, checklists, specimen letters and precedents to help you through the common problems in this area of law, which has recently changed so rapidly. Consumer Law covers contract, tort, consumer credit, and consumer safety. Each of these areas has seen huge changes in the ways business is done, largely as a result of changing technology, enabling people to buy goods and services in new ways, including via the internet. That technology can, in itself, be the cause of difficulties, where it goes wrong, or where suppliers have inadequate systems to deal with customer. Both suppliers and consumers need advice on how to deal with the problems that arise. This fourth edition has, therefore, been updated to include: developments such as the Unfair Terms in Consumer Contracts Regulations 1999, and the Contracts (Rights of Third Parties) Act 1999 changes in consumer safety law, particularly the regulations concerning general product safety changes in civil procedure as a result of the Woolf Reforms - the book includes procedural notes relating to litigation the influence of the European Union, particularly consumer protection for distance selling contracts.

Practical Secretarial Work

SEBI Listing Obligations and Disclosure Requirements - A Handbook, 1e

Report

Practice and Procedure

With Appendices on Company and Secretarial Practice and Other Matters

**Irish Company Secretary's Handbook** examines the company secretarial requirements contained in the Companies Acts and relevant EU regulations. The book includes useful chapters on all areas of company secretarial practice including annual returns, directors' and auditors' responsibilities as well as statutory disclosure requirements. It gives a clear explanation of the many day-to-day functions of a company secretary along with a large number of up-to-date precedents, practical checklists, step-by-step instructions and best practice guidelines. This practical title also covers the wide range of developments that have recently affected company secretarial practice and procedure, including - Investment Funds, Companies and Miscellaneous Provisions Acts 2005 and 2006 - European Communities (Companies) (Amendment) Regulations 2007 - Companies (Amendment) Act 2009 - European Communities (Directive 2006/46/EC) Regulations 2009 - European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010 This is a 'must have' book for company secretaries and assistant company secretaries in company formation businesses, law firms and accountancy practices. Solicitors in private practice, in-house solicitors and accountants will also find this a useful resource.

Written by a former Times Crème PA of the Year, this new edition of The Definitive Personal Assistant and Secretarial Handbook is the ultimate guide for all management assistants, PAs, secretaries and executive assistants. Administrative personnel in today's workplace hold an immense influence, not only on their bosses' performance, but also on the running of the whole organisation. This best-selling book is the only resource needed to excel in one's role as an assistant, outshine bosses' expectations and go up the ladder. Placing special emphasis on career development and learning, it provides help and advice on the skills necessary to progress in your career. Along with a chapter to share with your boss for a more fruitful working relationship, it includes help with time management, networking, relationship management, communication and confidence. Now with a new chapter on how to use neuroscience tools to coach yourself through your weaknesses and personal traits, it also contains even more practical help with minute taking, telephone and mobile communication etiquette and presentation skills. With free downloadable online resources to aid the day-to-day running of your office, this comprehensive and accessible guide will help you keep your finger on the pulse and maintain your professional image.

Being socially responsible on the part of corporate entities is now no longer an option, it is part of their normal business obligations to all their stakeholders regardless of whether these are primary or secondary stakeholders. Modern societies around the world now expect corporate entities of all shapes and forms to be socially responsible in whatever they do; the "Global Practices of Corporate Social Responsibility" is a first attempt at bringing together in one book experts' accounts of how corporate entities in twenty independent nations around the world are dealing with the issue of CSR. The world today faces diverse social problems. These become apparent as one moves from one country to the next, interestingly, society now expects corporations to help in finding solutions to these problems. The problem of global warming affects us all; modern corporations can no longer continue to assume that the problem will go away, if nothing is done by them. We can all make a little difference by our actions.

Secretarial Practice and Company Law

Global Practices of Corporate Social Responsibility

Guide to Company Secretarial Practice in Malaysia

A Concise and Practical Text Book on Company Administration and Practice for Australia and Incorporating the Relevant Company Legislation of the States of New South Wales, Victoria and Queensland

Jordans Company Secretarial Precedents

*The author presents the need of a learner in the way more what is anticipated and meets the contentment and like. The theoretical concept is all about knowing facts to critically appreciate the figures and so like illustration. The stream of Commerce and Management saw its new dawn and in the fortunate days we will witness the boon in the studying of Company Law and Secretarial Practice and the widened corpus of law and its practice within India. The literary corpus will help in better understanding of the academic syllabi from the author's point of view.*

This volume contains a comprehensive set of worked precedents and forms for use or adaptation by the Irish company secretary or his professional adviser. The precedents and forms deal with every aspect of company law and practice and are accompanied by extensive notes on their use and application. Full account is taken of the changes introduced by the Companies Act 1990 and subsequent developments including branch registration procedures and the introduction of single member companies.

About the Book With the rapid change in statutory environment, Corporate Law has also been evolving at faster pace from past several decades. The complexities in the laws have also been rising, which poses constant challenge to practising professionals. There also exist a lot of issues which perhaps may not be addressed by legislation and delegated legislation, some of which are addressed by the judiciary. The present book is a Compendium of Key Issues under Corporate Laws covering a wide spectrum of subjects in Corporate Laws, in five Volumes. This book brings out issues in Corporate Law covering aspects that professionals face in practice. It also brings out a lot of aspects that readers should be aware of. Legislation and case laws from other jurisdictions have been analysed to provide insight into the issues. Key Features ? Topic-wise detailed analysis of various Corporate Law issues. ? Various issues organised under topic heads addressing the key issues concerning the topic. ? Detailed analysis of statutory provisions along with relevant judicial pronouncements and provisions of allied laws (wherever applicable) for each topic has been provided; e.g. SEBI Act and various Regulations issued by the SEBI. ? Analysis of certain landmark judicial pronouncements. ? Comparative position of various topics between Companies Act, 2013 and Companies Act, 1956. ? Certain new concepts of Companies Act, 2013 explained in detail. ? Rules of interpretation of statutes have been discussed wherever necessary.

Henochsberg on the Companies Act

Secretarial Audit and Compliance Manual, Third Edition

Company Law and Secretarial Practice

The Definitive Personal Assistant & Secretarial Handbook

Hong Kong Company Secretary's Practice Manual

**PRACTICAL SECRETARIAL WORK PRACTICAL SECRETARIAL WORK A GUIDE TO SECRETARIAL PRACTICE FOR THE EXAMINEE AND COMPANY SECRETARY BY HENRY I. LEE, A. C. I. S. AND WILLIAM N. BARR THIRD EDITION BY PERCY J. W. DANIELL A. C. I. S., F. C. C. S., F. R. ECON. S. I** *Medallist of the London Chamber of Commerce in Secretarial Practice, Company Law and Commercial Law LONDON SIR ISAAC PITMAN SONS, LTD. PREFACE THIS treatise is de grafted primarily to meet the needs of examinees and potential secretaries who are preparing for the examinations of the recognized secretarial bodies. The book covers the syllabuses in secretarial practice for both the intermediate and the final examinations of these bodies. The manner in which some of our text is presented may appear unorthodox. We ever no apology for this, as we adopted this method with the intention of con veying the maximum amount of information in the minimum space, and with the object of presenting our subject clearly and concisely, so that the reader is materially assisted in acquiring a logical grasp of all matters dealt with. All unessential details of company law have been excluded, as this is a treatise on secretarial routine, and not on the law relating to companies, but when ever an explanation of the law has been necessary it has received adequate treatment. We believe that our method of presentation will at once commend itself to the reader who is seeking guid ance on the more practical aspect of secretarial work. Secretarial practice is a vast and ever-growing subject, and we have endeavoured to cover thoroughly the entire scope of secretarial routine to ensure that readers will have in their possession an informative and reliable manual VI PREFACE We trust that the book will be of practical use both to students and to company secretaries, as well as to others interested in the secretarial profession. H. I. L. W. N. B. NOTE TO THIRD EDITION IN this Third Edition, whilst the main features of the original work have been preserved, the whole of the text has been thoroughly revised and brought up to date to cover the many changes in secretarial practice and procedure introduced by the Companies Act, 1948. P. J. W. D. CONTENTS C.K.A.P. PAGE PREFACE. .... V NOTE TO THIRD EDITION vi TABLE OF FORMS AND SPECIMENS. . . . . ix TABLE OF CASES. .... xii I. THE RIGHTS AND LIABILITIES OF A COM PANY SECRETARY. .... II. INCORPORATION AND FORMATION OF COM PANIES. .... III. CORRESPONDENCE, FILING AND INDEXING IV. OFFICE ORGANIZATION AND BUSINESS METHODS. .... 40 V. PRECIS WRITING, DRAFTING REPORTS, CIRCULARS, ETC. 61 VI. APPLICATION AND ALLOTMENT PROCEDURE 73 VII. CALLS AND FORFEITURE. . . . . 110 VIII. TRANSFER AND TRANSMISSION. . . . . 127 IX. MISCELLANEOUS MATTERS IN CONNECTION WITH TRANSFER AND TRANSMISSION. . . . . 176 X. PAYMENT OF DIVIDENDS . . . . . 204 XI. ALTERATIONS OF CAPITAL. . . . . 226 XII. DEBENTURES. . . . . 244 XIII. SECRETARIAL DUTIES CONCERNING MEETINGS, NOTICES, ETC. .... 275 XIV. AGENDA AND MINUTES. .... 305 XV. RESOLUTIONS. .... 325 XVI. RECONSTRUCTION AND REORGANIZATION. . . . . 336 XVII. PRIVATE COMPANIES. .... 368 XVIII. STATUTORY COMPANIES. . . . . 373 XIX. MISCELLANEOUS MATTERS. . . . . 379 INDEX. .... 393 TABLE OF FORMS AND SPECIMENS PAGE ADVICE of transfer to transfer, letter of. . . . . 147 Agenda, specimens of annual general meeting. .... 308 board meeting. . . . . 308 directors meetings. .... 308 first board meeting. .... 307 statutory meeting. .... 308 Allotment, letter of. . . . . 118, conditional or provisional. . . . . 115 sheets. .... 108 Annual report of directors. .... 65 Application and allotment sheets. . . . . 108 BALANCE ticket. . . . . 173 CALL letter. .... 123 list. .... 121, receipt for, endorsed on share certificate. . . . . 122 Cash book for transfer department. .... 202 Certification of transfer. . . . . 141 Cheque, endorsement and receipt on. . . . . 109 Circulars, specimens of bonus share issue. . . . .*

About the book The book contains an incisive analysis of the law and practice relating to the holding of meetings of the board, various committees constituted by the Board and general meetings of the members including meetings held specifically under the status for different stakeholders. The book explains lucidly the paradigm shift which has been brought about in the Companies Act, 2013 as compared to the 1956 Act in the matter of conducting meetings, use of audio visual means for attending meetings etc. The book will be of immense value to the professional fraternity as well as those aspiring to enter the profession, company directors, academicians as also the dilettante. The book should enable the professionals to organize meetings in a systematic manner as practical insights have been provided on these aspects, given the author's four-decade long interface with the Industry. The annexures to the book contain the relevant provisions in the Act, Rules, Regulations, Secretarial Standards etc to facilitate co-relation with the discussion in the chapters of the book.

Corporate Secretarial Practice Compliance and Administration is a sequel to Corporate Secretaryship and Governance (2008) and Corporate Governance: Practice of the Company Secretary (2010) and has been revised to accommodate the fundamental changes in the Companies Act 2016. This book provides comprehensive coverage from incorporation to winding up, detailing the procedures associated with company formation and administration, managing and altering share capital, changes to the law on meetings, reporting and auditing requirements, corporate rescue, rehabilitation and reorganisation. This book focuses on the director's duties and responsibilities in the administration of the company and the governance role of the company secretary in ensuring compliance with the provisions of the Companies Act 2016, the company's Constitution, the Bursa Malaysia Listing Requirements, the Malaysian Code of Corporate Governance and other related laws and regulations. In addition, the new statutory forms are shown as Exhibits at the end of each chapter for easy reference.

A Concise and Practical Text Book on Company Administration and Practice for Australia

Irish Company Secretary's Handbook

The Manual of the Chartered Institute of Secretaries (Classic Reprint)

The Hong Kong Company Secretary's Handbook

Secretaries Law & Practice

Secretarial Practice and Company LawAtlantic Publishers & DistCompany Law & Secretarial Practice, N.D. KapoorSultan Chand & Sons

The world is witnessing the big bang of scientific discovery, and biotech stocks are on fire! The bio-pharma industry employs over 4 million people just in the US. Potentially 100's of new little biotech companies will develop new generations of medicines and medical devices while creating vast numbers of new millionaires. The new Masters of Bioscience Law & Technology Mini-MBA certificate program, provides leading edge business skills, and leadership training to help propel your career forward. In recent years entrepreneurship has been added to many MBA curriculums, but starting your own business doesn't have to take two years in school and \$100,000+ in tuition. To stimulate prospective leaders, this new program will encourage all applicants to be reviewed for scholarship opportunities. What are you waiting for! Register now for the online Bioscience Law & Technology Mini-MBA certificate, and complete the registration form below. Now is the time to jump in! The Biotech "Gold Rush" is On! What are you waiting for?

About the book The book provides detailed analysis of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which replaced the Listing Agreement and were notified on 2nd September 2015. These Regulations impose considerable volume of compliance obligations on listed entities and every listed entity is obligated to comply with them. The volume of the Regulations and the pace at which they have been undergoing frequent changes makes the task of compliance a hard one for the compliance officers. This book attempts to simplify the complex mass of the Regulations and bring in the relevant provisions of the Companies Act, 2013 so as to assist the compliance officers in their task of compliance. These Regulations apply to the listed entity who has listed any of the following designated securities on recognised stock exchange(s): (a) Specified securities listed on main board or SME exchange or institutional trading platform; (b) Non-convertible debt securities, non-convertible redeemable preference shares, perpetual debt instrument, perpetual non-cumulative preference shares; (c) Indian depository receipts; (d) Securitized debt instruments; (e) Security receipts; (f) Units issued by mutual funds; (g) Any other securities as may be specified by the Board. It would be immensely useful for Company Secretaries, Law professionals & Chartered Accountants. Key highlights Covering detailed analysis of provisions applicable for listing of specified securities on recognized stock exchange(s). Topics have been thoroughly explained using judicial pronouncements.

Dictionary of the World's Commercial Products

Sri Lanka-its Company Law, Stock Exchange, Company Secretarial Practice

Business Management for Small Retailers

Practice Notes on Consumer Law