英国特许公认会计师学习:每日一练F4(ENG)ACCA_CAT PDF转换可能丢失图片或格式,建议阅读原文 https://www.100test.com/kao_ti2020/541/2021_2022__E8_8B_B1_ E5_9B_BD_E7_89_B9_E8_c52_541385.htm 4 In the context of company law explain: (a) the doctrine of separate personality and its consequences. (6 marks) (b) the circumstances under which separate personality will be ignored. (4 marks) (10 marks) 答案: 4 This question asks candidates to consider the doctrine ofseparate personality, one of the key concepts of company law. It also requires some consideration of the occasions when the doctrine will be ignored, and the veil of incorporation pulled aside. This latter part will demand consideration of both statute and common law provisions. (a) Separate personality Whereas English law treats a partnership as simply a group of individuals trading collectively, the effect of incorporation is that a company once formed has its own distinct legal personality, completely separate from its members. The doctrine of separate or corporate personality is an ancient one, but the case usually cited in relation to separate personality is: Salomon v Salomon amp. Wheeler (1989). The later cases would appear to suggest that the courts are becoming more reluctant to ignore separate personality where the company has been properly established (Adams v Cape Industries plc (1990) and Ord v Belhaven Pubs Ltd (1998)). 100Test 下载频道开通, 各类考试题目直接下 载。详细请访问 www.100test.com