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SPECIAL CASES OF OPERATIONAL PROPERTY LEASE TRANSACTIONS' ACCOUNTING AND TAXATION

Transactions of transferring the property on lease were always specific in respect of their accounting and taxation. Lease relations arise on the basis of lease contracts, civil law contracts, and the legal grounds for their conclusion are determined by civil legislation. At the same time, it is important who are the parties to the lease contract: physical or legal persons, what kind of taxation system is applied by the parties, what kind of lease, what conceptual basis for accounting is applied by one or another party to the lease agreement. This article studies the specifics of accounting and taxation of property lease transactions, in particular a specific case of transferring the property of minors on lease.

Keywords: *lease, lease agreement, lessee, lessor, accounting of lease transactions, taxation of lease transactions.*

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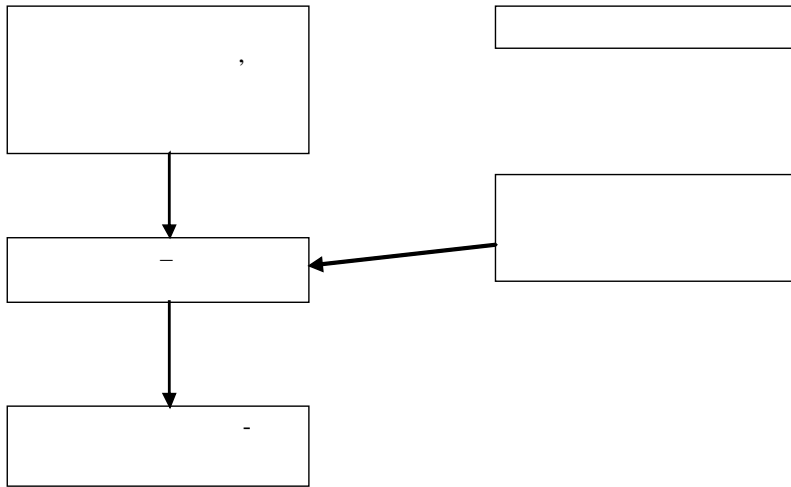
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