

ECONOMIC EVALUATION OF LEASING OF NEW EQUIPMENT

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In Ukraine, due to the slow stabilization of the domestic economy, which is caused mainly by external factors, leasing is experiencing a rather long stage of formation, although regulatory documents regulating leasing activities have already been developed and adopted. At the same time, in scientific research, the economic essence of such a phenomenon as leasing does not have an unambiguous interpretation and causes discussions. Analyzing modern economic theories, we can talk about the existence of two directions of understanding the economic essence of leasing new technology.

The first direction is characterized by an understanding of leasing relations in the field of new technology as specific and the recognition of a leasing agreement as an independent form of economic relations with all their inherent legal, accounting, tax characteristics [4].

The second direction is characterized by the understanding that leasing activities can be regulated through traditional legal forms: a lease agreement, a contract of sale, a loan agreement, an assignment agreement of the right of claim, etc. This direction defines leasing relations as a special form of lease relations, so leasing is often identified with leasing [1, 5].

It should be agreed that leasing still has a number of properties that are characteristic of leasing relations, but leasing also has such characteristics that significantly distinguish it from leasing. Such property can be considered the fact that in leasing relations, along with the lessor and the lessee, the seller of leasing property, which is not available when making a lease, participates.

In addition, when making leasing transactions, the parties conclude, as a rule, two contracts - a contract of sale and a leasing agreement. At the same time, if we talk about leasing, the lessee plays an active role, this is not typical for traditional leasing relations. Also, the transfer of property on lease can be carried out not by the manufacturer or the original owner, but by a financial institution or a specialized leasing company. When the lease expires, the tenant is always obliged to return the property. After the expiration of the lease term, the following options for the relationship of the parties are assumed: extension of the contract, transfer of ownership of property to the lessee, return of property.

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