

ASPECTE TEORETICE ȘI PRACTICE PRIVIND OPERAȚIUNILE DE LEASING (II)*

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***Abstract:** Lease has proved to be one of the most efficient means for financing investments oriented towards goods' production and service. Having a leading position within modern economy, lease makes it possible the dissociation between those who have large capitals and those who need these capitals and use them efficiently. As within this area, the interference of the judicial and the economic is of mark, these should also be mentioned the financial-fiscal legislation especially as courts have the competence to solve the contestations against the measures prescribed though acts of control or taxation draw up by the entitled organs of The Ministry of Public Finance.*

***Keywords:** Lease, Contract, Financial-Fiscal Legislation, Contestations, Competence.*

***JEL Classification:** K12*

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