

## **CHANGES IN TAXATION OF LEASING AGREEMENTS FOLLOWING POLAND'S EUROPEAN ACCESSION**

### **Summary**

Leasing is one of the forms of financing business assets. Reasonability of its application is determined by numerous factors, including tax regulations in force that largely affect leasing profit-ability calculations. Poland's European accession has given rise to numerous changes, also those relevant to taxation of leasing agreements. The objective of the article is to present and attempt evaluation of the changes that have been introduced since May 1, 2004 when Poland became a full member of the European Union.

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