Abstract:
Leasing is an agreement whereby a party, referred to as the locator/financer, transmits for a determined period the right of using a good owned by it to the other party, referred to as the user, at the latter’s request, against a periodical payment, referred to as the leasing instalment. At the end of the leasing period, the locator/financer undertakes to comply with the user’s right to choose either to buy the good, to extend the leasing agreement or to end the contract relationship.

Key words: Leasing; locator/financer; user.

JEL classification: B21; C81; F15; L14; M41