

**THE IMPLEMENTATION OF REGULATORY ASPECTS IN THE PROCESS
OF LAND FEE BY BUSINESS ENTERPRISES**

We consider some problems which business enterprises that are land users deal with. The issue of land rent after termination of the previous contract, when the new one is not concluded, but management terms were changed for leaseholders, has still been open. The following measures, which allow defining the procedure of land rent payment during the intercontractual period, are offered:

- the general conception of regulation of charges and payment of taxes and fees to the budget has been developed, that will allow accountants to avoid run-time errors the work under taxation;
- the mechanism of realization of land rent payment during the intercontractual period is defined, that will allow to accelerate the procedure of renewal the previous contract or conclusion of the new land lease contract. Local-authorities will be interested in the quickest renewal or conclusion of the land lease contract, because each such contract will increase budget revenues in three times;
- the idea of establishment of clear rules of renewal or conclusion of land lease contract has been further developed, that will allow to shorten the number of appeals in a court on the settlement of litigations in relation to the correct extra charge for land;
- it is first suggested legislatively to define and to fix the concept of the land user, who is not the owner, is not the permanent land user, does not have the valid land lease contract.