

# THE REGISTRATION AND THE DEPRECIATION OF YOUNG TREE PLANTATIONS AND VINEYARDS

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**Abstract:** This article wants to promote a point of view concerning the registration and accounting procedures, the amortization calculation and the deduction of the expenses' procedures regarding the amortization for young tree plantations and vineyards, in light of the national and international accounting and fiscal regulations.

*Key words: registration, depreciation, amortization, accounting, young tree planations and vineyards.*

Jel codes: M41, D00, Q19.