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ENVIRONMENTAL TAXES TO PROMOTE THE EU CIRCULAR ECONOMY’S STRATEGY: SPAIN vs. ITALY

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Abstract

As it is widely known, according with European directives, the correct approach for waste management is based on a strict hierarchy of prevention, reuse and recycling, energy recovery and final disposal. In that way, all the countries have to strongly move in urban waste reduction and recycling promotion.

The principles of the Circular Economy have become part of the European and other extra Europe Countries regulations. The European pack on Circular Economy suggests ambitious objectives by 2030 in terms of urban waste reduction and recycling.

Among the different tools, taxation of waste production or dumping, or of other environmental issues can be considered as a stimulus and an interesting support to achieve these goals contributing to implement the environmental knowledge and attention.

In this issue, a research on urban waste management and taxation was carried on to analyse the situation in Europe and specially to compare two similar southern Europe Countries as Italy and Spain. Waste management environmental taxes can be adopted and applied at regional and even local level, with different approaches and a high level of regulatory dispersion. This heterogeneous situation can lead to market fragmentation and economic inefficiencies. In order to have a full picture on waste management strategies, the main questions to which we would response with this research can be related with what the fees for waste disposal or incineration at landfills were and which effects can they produce on the market.

Key words: environmental tax, incineration, landfill, recycling, waste management

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