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## **APPRAISAL OF ENVIRONMENTAL REGULATIONS ON SUSTAINABLE CONSUMPTION OF WATER IN THE WINE-PRODUCING SPANISH INDUSTRY**

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### **Abstract**

The aim of this work consists of presenting the need to improve the tributary regulation in order to stimulate the suitable management of the water in the process of production of the wine. In this sense, it is analyzed the influence of the cost of the water and the different taxes associated with the discharge of wastewater in order to encourage the system implantation of water recycling in the wine-producing Spanish industry. For that, it is studied the actual case of a winery, of its needed inputs of water in the process of production of the wine, as well as of its wastewater discharge. From the tax point of view, it is evaluated the tax burden that would be imposed state-widely with the Waste Control Tax, as well as in the autonomous community with the Sanitary Tax that exists in the studied regions of Cataluña, Región de Murcia and La Rioja. After the opportune evaluation of the results, it is concluded that a better-designed environmental regulation would help to increase the investment in the development of new technologies for the wastewater treatment and might make more sustainable the process from an environmental point of view.

*Key words:* externalities, valuation of environmental taxes, wastewater treatment

*Received:* April, 2013; *Revised final:* September, 2013; *Accepted:* October, 2013

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