

## Accepted Manuscript

Title: On the Emissions–Inequality and Emissions–Welfare Trade-offs in Energy Taxation: Evidence on the German Car Fuels Tax

Author: Dragana Nikodinoska Carsten Schröder



PII: S0928-7655(16)00024-5  
DOI: <http://dx.doi.org/doi:10.1016/j.reseneeco.2016.03.001>  
Reference: RESEN 975

To appear in: *Resource and Energy Economics*

Received date: 17-2-2015  
Revised date: 12-2-2016  
Accepted date: 8-3-2016

Please cite this article as: <doi><http://dx.doi.org/10.1016/j.reseneeco.2016.03.001></doi>

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# On the Emissions–Inequality and Emissions–Welfare Trade-offs in Energy Taxation: Evidence on the German Car Fuels Tax<sup>♦</sup>

Dragana Nikodinoska<sup>1</sup> and Carsten Schröder<sup>2</sup>

## Abstract

By using estimates from a Demographically-Scaled Quadratic Almost Ideal Demand System (DQUAIDS), we investigate how the German car fuels tax changes the private households' CO<sub>2</sub> emissions, living standards, and post-tax income distribution. Our results show that the tax implies a trade-off between the aim to reduce emissions and vertical equity, which refers to the idea that people with a greater ability to pay taxes should pay more.

JEL codes: C31, D12, D63, H22, H23, I3, K32, Q21

Keywords: energy taxes, environmental taxes, energy demand, emissions, tax incidence, redistribution, inequality

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<sup>♦</sup> We would like to thank Gesellschaft fuer Energie und Klimaschutz Schleswig-Holstein (EKSH) for financial support of our research. We would also like to thank our Associate Editor and two referees for many helpful comments.

<sup>1</sup> Christian-Albrechts-University of Kiel, Germany. Phone: +49 (0) 43 18801-632. E-mail: d.nikodinoska@economics.uni-kiel.de

<sup>2</sup> DIW/SOEP and Freie Universitaet Berlin, Germany. Phone: +49 (0)30 89789-284. E-mail: c Schroeder@diw.de.

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