



## Research Seminar Series in Economic Sciences, 2025 – 2026

**Speaker:** [Tobias Knedlik](#), *Professor for International Economics Fulda University of Applied Sciences*  
*E<sup>3</sup>UDRES<sup>2</sup> European University*



**Title:** "The "tax base double dividend" of carbon taxes: a special case for low-income countries"

**Date & Time:** Tuesday, May 12th, 2026, 15:00 – 16:30

**Place:** Grypario Megaro (Sofokleous 1) | 4<sup>th</sup> floor | Lecture Hall "Kosmas Psychopedis" (416)

**Live streaming of the event:** <https://uniflix.uoa.gr/events/>

**Url:** [https://www.econ.uoa.gr/ereynitika\\_seminaria\\_research\\_seminars/](https://www.econ.uoa.gr/ereynitika_seminaria_research_seminars/)

### **Abstract:**

Environmental taxation is often justified by the 'double dividend' hypothesis, yet evidence overwhelmingly derives from high-income countries. In low-income countries (LICs), where broadening the tax base is a central fiscal priority, we identify a special case – the 'tax base' double dividend– in which environmental levies simultaneously curb emissions and strengthen revenue capacity. Exploiting Uganda's 2018 reform of vehicle import duties as a natural experiment, we use administrative microdata covering all motor vehicle imports and a difference-in-differences strategy to assess this proposition. The reform generated substantial revenue gains alongside modest improvements in the emissions profile of imports. Effects varied by vehicle type, highlighting the need for policy tailoring. Drawing on these results, we outline design principles for LICs, emphasising sequencing, enforcement and inter-agency coordination. Uganda's experience shows that administratively simple, import-based carbon taxes can serve as an effective and politically feasible entry point to carbon pricing while advancing domestic resource mobilisation.

**Organizers:** Dimitris Kenourgios, *Professor*  
George Dotsis, *Professor*  
Frago Kourandi, *Assoc. Professor*

Thank you.

