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**ON THE DISTRIBUTIONAL IMPACT OF EXCISE DUTIES:  
EVIDENCE FROM GREECE**

Abstract

The distributional impact of excise duties in Greece is analysed using Household Budget Survey micro-data. Unlike claims routinely made in the public discourse, the findings of the paper do not support the claim that these duties are strongly regressive. The Lorenz curve of the distribution of equivalent consumption expenditure and the concentration curve of equivalent excise duties intersect, leading to ambiguous results. In fact, most of the indices used in the paper suggest that the overall distributional impact of excise duties is mildly progressive. Of the four excise duties examined in detail, those on Alcoholic Drinks and, particularly, Transportation Fuels are found to be progressive, while those on Heating Fuels and, especially, Tobacco Products are shown to be regressive.