

TAXING MENSTRUAL HYGIENE PRODUCTS IN SRI LANKA: A POLICY ANALYSIS

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Abbreviations

ACCC	Australian Competition and Consumer Commission
BV	Bacterial Vaginosis infection
EU	European Union
GST	Goods and Services Tax
HIES	Household Income and Expenditure Survey
HS Code	Harmonized System Code
MHM	Menstrual Hygiene Management
NBT	Nation Building Tax
P&G	Proctor and Gamble
PAL	Ports and Airports Development Levy
RTI	Reproductive Tract Infections
SCL	Special Commodity Levy
SLS	Sri Lanka Standard Institution
US	United States
USD	United States Dollar
VAT	Value Added Tax
VVC	Vulvovaginal Candidiasis
WASH	Water, Sanitation and Hygiene

The ACCEND Project

'Assisting Communities in Creating Environment and Nutritional Development' (ACCEND) is a project funded by the European Union (EU) under EU's grant scheme 'Support to Integrated Rural Development in the Most Vulnerable Districts of the Central and Uva Provinces of Sri Lanka' (EuropeAid/152029/DD/ACT/LK). ACCEND is implemented through a consortium which consists of ADRA UK, ADRA Sri Lanka, and Oxfam. The overall objective of the project is: 'to contribute towards the improvement of health, nutrition, hygiene and sanitation of the rural and estate communities in Uva and Central Provinces'. There are two intermediate outcomes of the project.

- 1) Vulnerable rural and estate communities with increased access to WASH facilities, improved personal hygiene and sanitation practices, and community driven services managed in collaboration with strengthened public authorities,
- 2) improved health & nutritional status of the communities through increased access to proper healthcare knowledge and practices.

Gender and Disaster Risk Mitigation are the cross-cutting themes of the project. Project's duration is fifty-seven months. The project is implemented in rural and plantation / estate sectors in Matale, Nuwara Eliya and Monaragala districts in Central and Uva provinces. In Matale district, the project works in Wilgamuwa Divisional Secretariat Division (DSD) while in Moneragala district it is the 2 DSDs Buttala and Wellawaya where project is operational. In Nuwara Eliya district, the project activities are implemented in estates (in Ambagamuwa DSD) of three plantation companies namely, Horana, Maskeliya and Bogawanthalawa; supporting over 300,000 individuals.

ACCEND Project is carried out in cooperation with, and the support of, local authorities. The key stakeholders are: Divisional Secretariat, Pradeshiya Saba, Zonal Education at local level and the Medical Officer of Health (MOH) in Maskeliya and other administrative, statutory, and technical support of relevant provincial, district, and divisional authorities. The project carries out activities, which develop and strengthen technical capacity of Community based Organizations (CBO) and relevant government agencies to consolidate or enable the interrelations for improved service delivery mechanisms. The efforts will also assure sustainability of infrastructure and institutional structures develop by the project.

In relation to period poverty the project has implemented varied interventions to reduce period poverty amongst its project locations and communities. These interventions include both software and hardware components such as: construction of sanitary napkin disposal units, constructing Job Site Rest Rooms in Tea Estates, create awareness amongst school students, community, government and health sector staff in relation of Menstrual hygiene and developing and distributing Information, Education, and Communication IEC material.

Executive Summary

Sri Lanka's imported menstrual products are taxed at 52% with border tariffs and the local VAT contributing to this total tax rate.¹ Sri Lanka's border taxes are a mixture of tariffs and a number of additional levies referred to as para tariffs. Taxes on imported products reduce competition in the market and tend to result in higher retail prices overall. These price increases and the unaffordability they cause, result in period poverty, defined as the inability to afford menstrual products.²

This paper focuses on understanding the impact this cumulative tax has on the country's rate of period poverty, its impact on low-income menstruating women and girls, and the costs and benefits to the state of repealing the tax.

The analysis finds that repealing the 52% tax, or at the very least reducing the tax on menstrual products, can make sanitary napkins and tampons more accessible to low-income consumers. This study finds that at present, Sri Lanka's period poverty rate stands at approximately 50%, and that eliminating trade barriers that restrict the free flow of these essential products into the market will help increase choice in terms of both price and type of product. The benefits of improved access to menstrual products are numerous and include, improvements in the overall school experience of girls, decreased health risks, and improved comfort and emotional wellbeing of menstruating women and girls in the workplace or at school.

To achieve these favourable outcomes, the paper recommends ending all taxes on imported and domestic sanitary napkins and inputs into their production. This recommended policy reform proposes the removal of tariffs and the local VAT on menstrual products, bringing the total tax rate to zero.

¹ Sri Lanka Customs, *Tariff Changes – Chapter 96: Miscellaneous manufactured articles*, viewed 15 April 2020, <http://www.customs.gov.lk/public/files/tariff_2021/Ch%2096.pdf>. (accessed 15 April, 2021)

² Carla Spivack, 2017, 'Let's End Period Poverty. For Good.', blog post, *Oxfam Canada*, <<https://www.oxfam.ca/blog/lets-end-period-poverty-for-good/#:~:text=Something%20as%20normal%20as%20a,menstrual%20products%2C%20is%20an%20issue.&text=In%20fact%2C%20where%20more%20action,strikes%20hardest%20and%20most%20acutely>>. (accessed 05 April, 2021)

Introduction

Sanitary napkins and menstrual hygiene products in Sri Lanka have been taxed at high rates over the years. Prior to September 2018 the tax was at 101.2%,³ but has now been reduced to 52%.⁴

Taxes of this nature that target an involuntary biological process of women have been heavily debated and criticized globally. Online campaigns such as Australia's "don't tax my period" and the multinational "bloody disgrace movement" have emphasized the discriminatory nature and inequity of this tax.⁵

Proponents of repealing the menstrual tax argue that this tax results in unaffordability due to inflated market prices, creating a lack of access to menstrual hygiene products. This unaffordability is more rampant amongst low-income earning segments of society.⁶ The term 'period poverty' has been coined to describe this phenomenon, where women and girls cannot afford menstrual hygiene products.⁷

High taxes on menstrual hygiene products, which lead to period poverty have also been popularly cited as a contributory factor for many adverse socio-economic outcomes. These adverse outcomes include increased absenteeism amongst schoolgirls, unfavourable impact on health such as increased numbers in cervical cancer and urogenital infections, menstruating women's inability to maintain healthy emotional wellbeing throughout the month, inhibiting the consumer's right to choice and agency, and increased rates of female unemployment and absenteeism at work.⁸

In this context, Kenya has eliminated both tariffs and the local Goods and Services Tax (GST) on menstrual hygiene products, while countries such as Australia, Canada and India have also

³ Sri Lanka Customs, *Tariff Guide, March 2019*, Chapter 1: Section (6) (Sri Lanka, 2019) http://www.customs.gov.lk/public/files/tariff/Import_Tariff_2019.03.15.zip (accessed 20 April, 2021)

⁴ Sri Lanka Customs, *Tariff Guide, March 2019*, Chapter 1: Section (6) (Sri Lanka, 2019) http://www.customs.gov.lk/public/files/tariff/Import_Tariff_2019.03.15.zip (accessed 20 April, 2021)

⁵ Bridget J. Crawford & Carla Spivack, 'Tampon Taxes, Discrimination, and Human Rights', *Wisconsin Law Review*, (New York: Pace Law Faculty Publications, 2017): <https://digitalcommons.pace.edu/cgi/viewcontent.cgi?article=2068&context=lawfaculty> (accessed April 6, 2021)

⁶ Christopher A. Cotropia & Kyle Rozema, "Who Benefits from Repealing Tampon Taxes? Empirical Evidence from New Jersey", *Journal of Empirical Legal Studies* 15, No. 3 (Richmond: UR Scholarship Repository, September 2018): <https://scholarship.richmond.edu/cgi/viewcontent.cgi?article=2513&context=law-faculty-publications> (accessed 05 April, 2021)

⁷ Paula Baker, 'Let's End Period Poverty. For Good.', *Oxfam Canada* (blog), May 28, 2019, <https://www.oxfam.ca/blog/lets-end-period-poverty-for-good/#:~:text=Something%20as%20normal%20as%20a,menstrual%20products%2C%20is%20an%20issue.&text=In%20fact%2C%20where%20more%20action,strikes%20hardest%20and%20most%20acutely> (accessed 15 April, 2021).

⁸ Refer to Annex 02

repealed the local GST. Moreover, EU member states are governed by a directive that only allows a minimum Value-Added Tax (VAT) of 5% on menstrual hygiene products,⁹ with countries such as Ireland completely eliminating taxes on menstrual hygiene products.¹⁰

The paper adopts the following methodology when analysing the impact of Sri Lanka's menstrual tax on the country's rate of period poverty, the costs and benefits to the state, and its overall socio-economic fallout.

First, we estimate the extent of period poverty in Sri Lanka using the 2016 Household Income and Expenditure Survey data (HIES), which is the most recent dataset.

Second, we explore how the unaffordability of menstrual hygiene products affects the wellbeing of menstruating women and girls in Sri Lanka in terms of education, physical and emotional health, freedom of choice and agency, and employment. Given the lack of research in this area locally, we survey the evidence on aspects of women's wellbeing and identify common threads based on international literature and surveys.

Third, we analyze the global movement to end period taxation and countries that have followed suit.

Fourth, we explore how taxes on menstrual hygiene products affect affordability through a local market analysis.

Finally, we conclude the policy brief with recommendations on ending menstrual hygiene product taxes based on a cost-benefit analysis.

⁹ "Official Journal of the European Union: Council Directive 2006/112/EC," Eur-Lex, 2006, <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32006L0112> (accessed 10 April, 2021)

¹⁰ Catherine Bearder, "Parliamentary Questions – Subject: VAT Review", European Union, https://www.europarl.europa.eu/doceo/document/E-8-2015-014530_EN.pdf (accessed 09 April, 2021)

Menstrual Hygiene Product Taxes: The Sri Lankan Context

The international literature on menstrual hygiene product taxes defines a “tampon tax” as an umbrella term used to describe sales, VAT and similar “luxury” taxes imposed on menstrual hygiene products.¹¹

Historically, Sri Lanka has taxed sanitary napkins and menstrual hygiene products at high rates. Prior to September 2018, Sri Lanka’s sanitary napkins and tampons were taxed at 101.2%¹² under the HS code 96190010.¹³ In September 2018, the Minister of Finance repealed the CESS component of this tax¹⁴, reducing the total tax rate to 62.6%.¹⁵ Further in December 2019 the newly elected president introduced a tax cut programme, which resulted in a reduction of VAT and the removal of the Nation Building Tax (NBT) for all goods.¹⁶ This brought the total tax levied on sanitary napkins to 52.0%. The 2021 budget revised the general duties for sanitary napkins from 30% to 15% and reimposed the CESS of 15%. There were growing concerns and social media outrage on this tariff change, which would have resulted in a marginal tax increase from 52% to 53.6%. In response, the Ministry of Finance has stated that the method of tariff calculation has changed since the 2021 budget. This change as stated by the Ministry would not cause a marginal tax increase of 1.62% and the overall tax would remain at 52%. However, this new method of calculation has not been substantiated by an official source yet. Therefore there is ambiguity on the change of the nominal tariff rate the new method of calculation would cause.

¹¹ Bridget J. Crawford & Carla Spivack, 2017, “Tampon Taxes, Discrimination, and Human Rights”, *Wisconsin Law Review*, (2017) <https://digitalcommons.pace.edu/cgi/viewcontent.cgi?article=2068&context=lawfaculty> (accessed April 6, 2021)

¹² Sri Lanka Customs, *Tariff Guide, March 2019*, Chapter 1: Section (6) (Sri Lanka, 2019) http://www.customs.gov.lk/public/files/tariff/Import_Tariff_2019.03.15.zip (accessed 20 April, 2021)

¹³ Sri Lanka Customs, *HS Code Finder* <http://www.customs.gov.lk/business/hsfinder> (accessed 13 May, 2021)

¹⁴ Sri Lanka Customs, *Tariff Guide, September 2019*, (Sri Lanka, 2019) <http://www.customs.gov.lk/public/files/tariff/cess20180926.pdf> (accessed 20 April, 2021)

¹⁵ Government of Sri Lanka, *Extraordinary Gazette No. 2090/5*, Sri Lanka, 2018. http://www.documents.gov.lk/files/egz/2018/9/2090-05_E.pdf (accessed April 9, 2021)

¹⁶ A. R. Desapriya (Ministry of Finance, Sri Lanka), *Implementation of New Tax Proposals*, (Sri Lanka: Sri Lanka Customs, 2019), <http://www.customs.gov.lk/public/files/tariff/vatnbt.pdf> (accessed April 16, 2021)

Table 1.1 below illustrates the evolution of menstrual hygiene product taxes in Sri Lanka:

Table 1.1

Tax component	Taxation structure before September 2018	September 2018 (Gazette dated 2018.09.25)	Taxation structure 2019 (Pre-2021 budget)	Current taxation structure (Post 2021 budget) under the existing calculation)
General Duty	30%	30%	30%	15%
VAT	15%	15%	8%	8%
PAL	7.5%	7.5%	10%	10%
NBT	2%	2%	0	0
CESS	30% ¹⁷	0	0	15%
Excise	0	0	0	0
SCL	0	0	0	0
Total import tariff	101.2%	62.6%	52%	53.62%

(Source : Sri Lanka Customs, Tariff Guides)

¹⁷ Cess was 30% or Rs 300 per kg. The % is used for the calculation

Period Poverty and Sri Lanka's 52% Menstrual Tax

Oxfam Canada defines period poverty as a term used when women and girls cannot afford menstrual hygiene products.¹⁸ There is a gap in rigorous research on the extent of period poverty in Sri Lanka. To address this gap, this paper looks at the most recent HIES micro data from the year 2016 to understand the affordability of sanitary napkins for menstruating Sri Lankan women and girls.

Sri Lanka has 5.4 million households¹⁹ and 5,355,092 reproductive women and girls between the age groups of 15-49 years.²⁰ The age cohort chosen for this study is 15 - 47 years as global literature cites 12-13 as the common age of menarche²¹ and ages between 42-51 with a mean average of 47 as the age of menopause.²²

The methodology adopted to calculate Sri Lanka's household period poverty rate is as follows:

$$\frac{\text{Number of households with women of menstruating age which have not spent money on sanitary towels}}{\text{Total number of households with at least one women of menstruating age}}$$

The numerator was found by subtracting the number of households that had access to sanitary napkins (the households in the survey that have a component of expenditure allocated to sanitary napkins) from the total number of households that had at least one menstruating woman (females between 15-47 years of age). This gives the total number of households with at least one woman of menstruating age that do not have access to sanitary napkins. This was then divided by the total number of houses which had at least one woman of menstruating age

¹⁸ Paula Baker, 'Let's End Period Poverty. For Good.', *Oxfam Canada* (blog), May 28, 2019, <https://www.oxfam.ca/blog/lets-end-period-poverty-for-good/#:~:text=Something%20as%20normal%20as%20a,menstrual%20products%2C%20is%20an%20issue.&text=In%20fact%2C%20where%20more%20action,strikes%20hardest%20and%20most%20acutely> (accessed 15 April, 2021)

¹⁹ Department of Census and Statistics, *Household Income and Expenditure Survey 2016*, (Ministry of National Policies and Economic Affairs: Department of Census and Statistics, 2016) (accessed April 6, 2021) http://repo.statistics.gov.lk/bitstream/handle/1/784/HIES2016_FinalReport.pdf?sequence=1&isAllowed=. (accessed April 6, 2021)

²⁰ Department of Census and Statistics, *Census of Population and Housing*, (Sri Lanka, 2012) <http://www.statistics.gov.lk/GenderStatistics/StaticInformation/Population/PopulationbyFunctionalAgeGroupsandSex2012..> (accessed April 6, 2021)

²¹ Vincenzo De Sanctis, Sergio Bernasconi, Luigi Bianchin, Gianni Bona, Mauro Bozzola, Fabio Buzi, Carlo De Sanctis, Franco Rigon, Luciano Tatò, Giorgio Tonini, & Egle Perissinotto, "Onset of menstrual cycle and menses features among secondary school girls in Italy: A questionnaire study on 3,783 students", *Indian Journal of Endocrinology and Metabolism*, 18, No. 7, pp. 84-92 (2014): <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4266874/> (accessed April 3, 2021)

²² 'Menopause' is the end of a woman's natural reproductive cycle, or the permanent cessation of menstruation resulting from the loss of ovarian follicular activity.

that do not have access to sanitary napkins. This was then divided by the total number of houses which had at least one menstruating woman, to give the household period poverty rate.

Our analysis shows that Sri Lanka's absolute household period poverty rate is approximately 50%. As such, around half of the households with menstruating women do not report buying sanitary towels as part of their household expenditure.

To put things into perspective, this paper estimates that the average woman or girl changes their sanitary absorbents three times per day²³ at a minimum and has her period for around five days.²⁴ Therefore, the monthly requirement amounts to approximately 15 sanitary absorbents per menstruating woman (between the age groups of 15-47 years²⁵) in a household.

At current market prices, the cheapest sanitary napkin packet containing 10 pieces cost Rs.125 as of April 2021.²⁶ As such, the lowest price per pad is Rs.12.5. Assuming that on average a woman will have her period for 5 days²⁷ and would require 3 pads per day²⁸ a menstruating Sri Lankan woman will end up spending Rs.187.5 for the duration of her period, if she buys the cheapest option available in the market.

It is likely therefore that the actual period poverty rate - defined as 'adequate access' to sanitary products - is higher than our estimates suggest.

It is worth noting that the HIES states that out of the average monthly household expenditure on major non-food categories personal care and health expenditure amounts to Rs.2,529. Personal care includes a multitude of items such as toilet soap, toothpaste, toothbrushes, etc.

²³ Save the Children, *Menstrual Hygiene Management (MHM) Operational Guidelines* (Save the Children, 2015) <https://www.savethechildren.org/content/dam/global/reports/health-and-nutrition/mens-hyg-mgmt-guide.pdf> (accessed May 3, 2021)

²⁴ Advocata Institute, *Sri Lanka Should Reduce Taxes Levied on Menstrual Hygiene Essentials*, Colombo: Advocata Institute (2020) <https://static1.squarespace.com/static/55697ab8e4b084f6ac0581ef/t/5fbdf2213c02f22b9dd26e0a/1606462202766/Advocata-Policy-Brief-Sri-Lanka-should-reduce-taxes-levied-on-menstrual-hygiene-essentials.pdf> (accessed April 21, 2021)

²⁵ Department of Census and Statistics, *Census of Population and Housing*, (Sri Lanka, 2012) <http://www.statistics.gov.lk/GenderStatistics/StaticallInformation/Population/PopulationbyFunctionalAgeGroupsandSex2012> (accessed April 6, 2021)

²⁶ Refer to Annex 01.

²⁷ Advocata Institute, *Sri Lanka Should Reduce Taxes Levied on Menstrual Hygiene Essentials*, Colombo: Advocata Institute (2020) <https://static1.squarespace.com/static/55697ab8e4b084f6ac0581ef/t/5fbdf2213c02f22b9dd26e0a/1606462202766/Advocata-Policy-Brief-Sri-Lanka-should-reduce-taxes-levied-on-menstrual-hygiene-essentials.pdf> (accessed April 21, 2021)

²⁸ Save the Children, *Menstrual Hygiene Management (MHM) Operational Guidelines* (Save the Children, 2015) <https://www.savethechildren.org/content/dam/global/reports/health-and-nutrition/mens-hyg-mgmt-guide.pdf> (accessed May 3, 2021)

Moreover, the survey reports that the average monthly expenditure on school textbooks stands at Rs.9.93 while the expenditure on educational newspapers and magazines are at Rs.8.06. Further, average monthly expenditure per person on sanitary towels is Rs. 20.65. This statistic alone demonstrates that expenditure on sanitary towels exceeds the expenditure that one can incur on educational material.²⁹

Period Poverty and Women's Wellbeing

This section explores how unaffordability impacts the wellbeing of girls and women in Sri Lanka. As mentioned previously, there is a lack of rigorous research on the impact of period poverty in Sri Lanka. As such, we look at the international literature on period poverty and women's wellbeing in an attempt to unpack key strands of this issue. Whilst acknowledging that unique country specific factors make a difference and that policy transfer is often limited, this literature review will contribute towards building a knowledge base for Sri Lanka.

As detailed in Annex 02, there is a considerable body of international literature on period poverty. Some of the key themes identified in the literature are as follows.

There is a paucity of clear evidence on the extent to which absenteeism is solely due to girls' menstruation. Surveys that focus on this issue are often limited in sample size. These surveys also encounter additional challenges including the difficulty in identifying whether absenteeism is due to social stigma, lack of access to menstrual hygiene products, lack of access to adequate sanitation in school or pain related to menstruation.³⁰ Although it is difficult to quantify the direct impact of a sanitary napkin tax on access to education due to limitations in data, it has been noted that pain, discomfort and fear of staining a white uniform would negatively affect a girl's overall 'school experience'.³¹

In terms of health impacts, the literature indicates that the use of alternative menstrual hygiene products such as cloth rags make women vulnerable to diseases such as cervical cancer even

²⁹Department of Census and Statistics, *Household Income and Expenditure Survey 2016*, (Ministry of National Policies and Economic Affairs: Department of Census and Statistics, 2016) (accessed April 6, 2021)
http://repo.statistics.gov.lk/bitstream/handle/1/784/HIES2016_FinalReport.pdf?sequence=1&isAllowed=. (accessed April 6, 2021)

³⁰ Advocata Institute, *Sri Lanka Should Reduce Taxes Levied on Menstrual Hygiene Essentials*, Colombo: Advocata Institute (2020)
https://static1.squarespace.com/static/55697ab8e4b084f6ac0581ef/t/5fbdf2213c02f22b9dd26e0a/1606462202766/Advocata-Policy-Brief_-Sri-Lanka-should-reduce-taxes-levied-on-menstrual-hygiene-essentials.pdf. (accessed April 21, 2021)

³¹ Advocata Institute, *Sri Lanka Should Reduce Taxes Levied on Menstrual Hygiene Essentials*, Colombo: Advocata Institute (2020)
https://static1.squarespace.com/static/55697ab8e4b084f6ac0581ef/t/5fbdf2213c02f22b9dd26e0a/1606462202766/Advocata-Policy-Brief_-Sri-Lanka-should-reduce-taxes-levied-on-menstrual-hygiene-essentials.pdf. (accessed April 21, 2021)

though Sri Lanka has a low incidence of cervical cancer.³² Further, the extensive body of literature exploring the link between poor MHM practices and the development of urogenital infections such as bacterial vaginosis, sets out that minimal or non-usage of menstrual hygiene products make women increasingly vulnerable to urogenital infections.³³

Menstruation is an involuntary monthly biological process. Therefore, access to sufficient menstrual hygiene products that meet specific biological and medical needs is a basic human necessity. Even though there is very little research on how unmet menstrual hygiene needs may impact the mental health of menstruating women and girls, as detailed in Annex 02, existing surveys and polls can be largely used as grounds to establish that the lack of access to menstrual hygiene products during menstruation has an adverse impact on the emotional wellbeing of females.

Increasing absenteeism amongst menstruating female labour is a sentiment popularised by activists and the popular media. However, there have been few studies done to establish the link between menstruation, lack of access to menstrual hygiene products and the drop in work attendance during days of menstruation. However, based on existing surveys detailed in Annex 02 it can be argued that the removal of menstrual hygiene product taxes would allow women to work in comfort and potentially increase output, aiding productivity increase in the economy at large.

³² Sreejatha Raychaudhuri, Sukanta Mandal, 2012, “Socio-demographic and behavioural risk factors for cervical cancer and knowledge, attitude and practice in rural and urban areas of North Bengal, India”, *Asian Pacific Journal of Cancer Prevention*, 13, No. 4 (2012)
<https://www.ncbi.nlm.nih.gov/pubmed/22799287> (accessed May 3, 2021)

³³ Emily Balls, 2017, *Menstrual Hygiene Management*, Sanitation and Hygiene Applied Research for Equity, <<https://www.issuelab.org/resources/27285/27285.pdf>>. (accessed May 3, 2021)

Ending Period Taxes: A Global Movement

Menstrual hygiene product taxation has gained enormous attention around the world. A fundamental reason for this widespread global attention is the intersection of this tax and feminism. The tax has been utilised to describe the effects of gender discrimination in financial terms.³⁴ In response to these growing global campaigns, countries all around the world have taken steps to repeal domestic GST and border tariffs on menstrual hygiene products.

Kenya was the first nation to abolish taxation on menstrual hygiene products.³⁵ The Kenyan government repealed VAT payable on menstrual hygiene products such as pads and tampons in 2004. Seven years later in 2011, Kenya removed the import tax on sanitary products and the raw materials required to produce them.³⁶ An online market survey³⁷ by the Advocata institute finds out that the Kenyan local brand “Molped” retails for much cheaper³⁸ than Proctor and Gamble’s (P&G) “Always” which has held the monopoly of the menstrual hygiene product market in Kenya for over three decades.³⁹ Moreover, according to AC Nielsen’s data, menstrual hygiene product market penetration⁴⁰ in Kenya it is at 30%, a much higher rate than in the region and the globe.⁴¹

However, over the years there have been mounting concerns over the quality of sanitary napkins available in Kenya. Despite Kenya’s commitment to provide quality sanitary napkins as stated in the country’s menstrual management policy⁴², the year 2019 saw large scale social

³⁴ Jorene Ooi, “Bleeding Women Dry: Tampon Taxes and Menstrual Equity”, *Northwestern Law Review*, 113, no. 1 (2018)

<https://scholarlycommons.law.northwestern.edu/cgi/viewcontent.cgi?article=1352&context=nulr>. (accessed April 15, 2021)

³⁵ Maya Salam, “Goodbye, Tampon Tax (at Least for Some)”, *The New York Times*, November 9, 2018 <https://www.nytimes.com/2018/11/09/health/tampons-tax-periods-women.html?auth=link-dismiss-google1tap> (accessed April 6, 2021)

³⁶ Bryn Welham, “Taxes and duties for sanitary products in Africa”, WOW Helpdesk, UK Government, (2020) https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891903/Query-50-Ethiopia-taxation-sanitary-products.pdf (accessed April 6, 2021)

³⁷ Refer to Annex 01.

³⁸ Refer to Annex 01.

³⁹ Scheaffer Okore, “Must Always pads always be low quality for Kenyans?”, *African Arguments*, (2020), March 31, 2020 <https://africanarguments.org/2020/03/must-always-pads-always-be-low-quality-for-kenyans/> (accessed April 6, 2021)

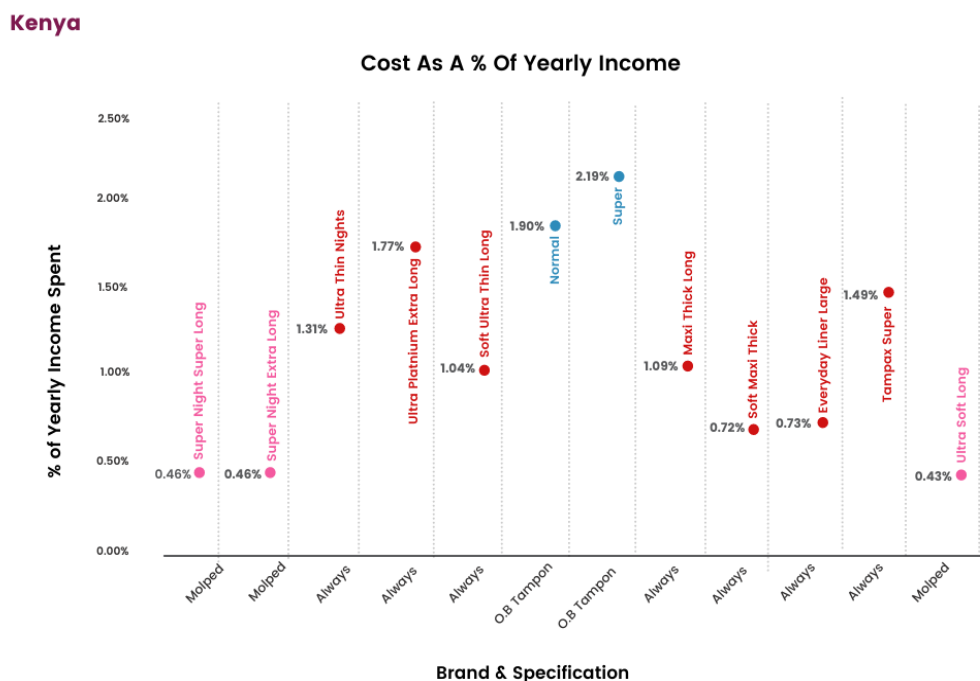
⁴⁰ The extent to which menstrual products are recognised and bought by customers in the Kenyan market

⁴¹ P Krishnan Sambamoorthy and Vishal Punmiya, *P&G Hygiene and Health Care* (Motilal Oswal Securities Ltd., 2016) <http://bsmedia.business-standard.com/media/bs/data/market-reports/equity-brokertips/2016-04/14617274500.91567000.pdf> (accessed on April 8, 2021)

⁴² Government of Kenya, Ministry of Health, *Menstrual Hygiene Management Policy 2019–2030*, 2020, <https://www.health.go.ke/wp-content/uploads/2020/05/MHM-Policy-11-May-2020.pdf> (accessed on April 8, 2021)

media outrage⁴³ over the quality of sanitary pads that P&G, the manufacturers of Always pads, distributes in Kenya.

The graph below charts choices available in Kenya in terms of menstrual hygiene products as a percentage of per capita income.



(Source : World Bank data ⁴⁴and Naivas Limited pricing data⁴⁵)

Australia followed suit in 2019, with the Commonwealth deciding to repeal the GST applicable on menstrual hygiene products. In Australia, GST accounts for 10% of a product's final retail price. The Australian Competition and Consumer Commission (ACCC) Report to the Treasurer states that as a result of this GST removal, Coles Supermarkets reduced prices of sanitary products from 8.94% to 42.66%; Costco reduced its prices by 7.5% to 10.72%; Kmart

⁴³ Hilary Kimuyu, 'MyAlwaysExperience: Women share nasty experience with 'substandard' Always sanitary pads in Kenya', *Nairobi News*, March 12, 2019, <https://nairobiniwews.nation.co.ke/life/myalwaysexperience-women-share-nasty-experience-with-substandard-always-sanitary-pads-in-kenya> (accessed on April 8, 2021)

⁴⁴ The World Bank, *GDP per capita (current US\$) - Kenya*, <https://data.worldbank.org/indicator/NY.GDP.PCAP.CD?locations=KE> (accessed on April 6, 2021)

⁴⁵ Naivas Limited, *Online Supermarket*, <https://www.naivas.co.ke/delivery-area> (accessed on April 5, 2021)

Australia's stores reduced its prices by between 9.52% and 16.67% and Target Australia's menstrual hygiene product prices were reduced by at least 10 percent.⁴⁶ Additionally, locally produced sanitary napkins and tampons such as Cottons and Libra are priced similar to that of their foreign counterparts and display the same degree of variety.⁴⁷ Moreover, Australia also has tariff concession orders which allows sanitary napkin and tampon exporters to be exempted from tariffs by proving that there are no known Australian manufacturers that can substitute the imported goods.⁴⁸ It is also important to note that Australia's tampons⁴⁹ and menstrual cups⁵⁰ are considered therapeutic products⁵¹ that are required to comply with legally specified therapeutic goods standards.⁵²

The graph below charts choices available in Australia in terms of menstrual hygiene products as a percentage of per capita income.

⁴⁶ Australian Competition and Consumer Commission, *Price monitoring of menstrual products following GST changes*, 2019, https://www.accc.gov.au/system/files/Price%20monitoring%20of%20menstrual%20products%20following%20GST%20changes_0.pdf (accessed on April 15, 2021)

⁴⁷ Refer to Annex 01.

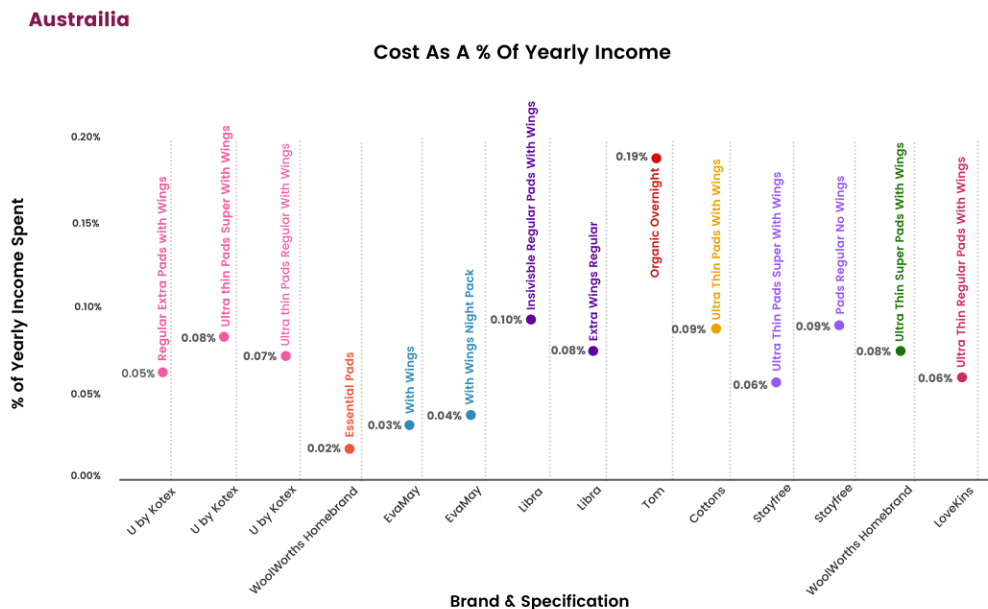
⁴⁸ Australian Border Force, *Current Tariff Classification, Schedule 3, Section XX, Chapter 96: Miscellaneous manufactured articles*, <https://www.abf.gov.au/importing-exporting-and-manufacturing/tariff-classification/current-tariff/schedule-3/section-xx/chapter-96> (accessed on April 15, 2021)

⁴⁹ Australian Government, Department of Health, *Guidance on the regulation of tampons in Australia*, 2019, <https://www.tga.gov.au/publication/guidance-regulation-tampons-australia> (accessed on April 15, 2021)

⁵⁰ Australian Government, Department of Health, *Guidance on the regulation of menstrual cups in Australia* 2018, <https://www.tga.gov.au/publication/guidance-regulation-menstrual-cups-australia> (accessed on April 15, 2021)

⁵¹ Alex Grove, "Therapeutic Goods: A Quick Guide", Parliament of Australia (2019) https://parlinfo.aph.gov.au/parlInfo/download/library/prspub/6508073/upload_binary/6508073.pdf (accessed on April 15, 2021)

⁵² Australian Government, Department of Health, Therapeutic Goods Administration, *Tampons and Menstrual Cups*, Australian Government, <https://www.tga.gov.au/tampons-menstrual-cups> (accessed on April 16, 2021)



(Source : World Bank data⁵³ and Woolworths pricing data⁵⁴)

On the contrary, India's efforts to reduce taxes on sanitary napkins and tampons have not seen much success. In June 2018, the Indian government removed a 12% tax on menstrual hygiene products. This tax reduction was a part of a bigger package of tax cuts in India's GST.⁵⁵ However, there have been growing concerns over whether the GST removal would result in overall price reductions to the consumer. For instance, The Economic Times, India reports that even though the GST rate on the final product has been lifted, inputs such as polythene films and glue used in the manufacturing of sanitary napkins attract a GST rate of 18%. Further, other inputs like paper and wood pulp attract a GST rate of 12%. Therefore, even with a zero GST rate, the desired reduction in the overall price may not materialise in locally manufactured

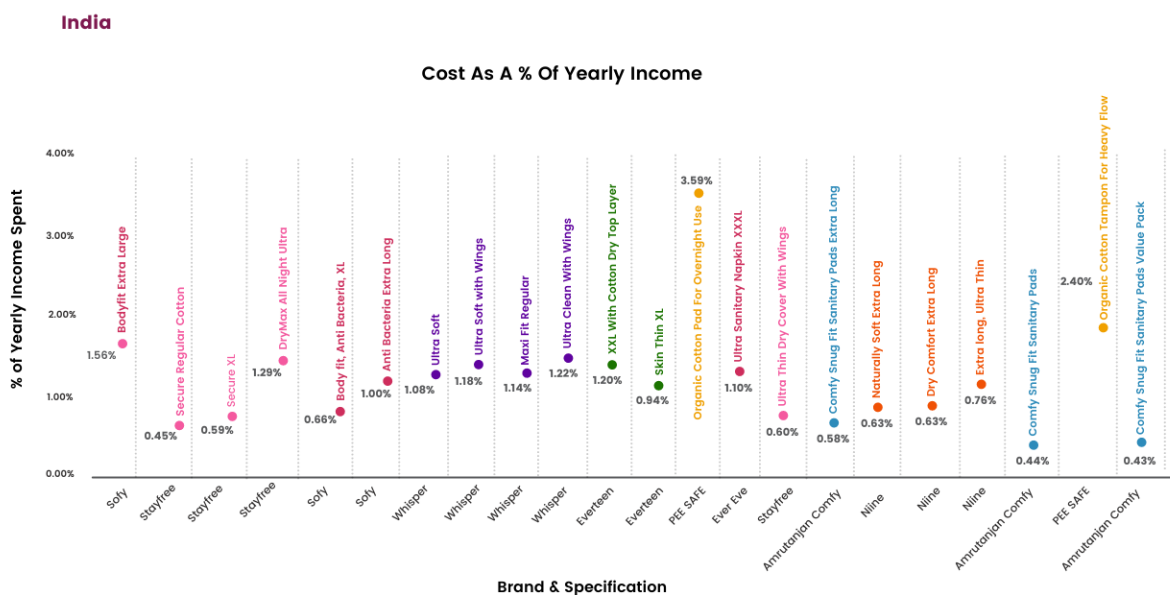
⁵³ The World Bank, *GDP per capita, PPP (current international \$) - Australia*, <https://data.worldbank.org/indicator/NY.GDP.PCAP.PP.CD?locations=AU> (accessed on April 15, 2021)

⁵⁴ Woolworths Supermarket, *Health & Beauty – Period Care – Pads & Pants*, <https://www.woolworths.com.au/shop/browse/health-beauty/period-care/pads-pants?pageNumber=2> (accessed on April 16, 2021)

⁵⁵ G Government of India, National Academy of Customs, Indirect Taxes and Narcotics, *GST Update: Weekly Update 21.07.2018*, https://www.cbic.gov.in/resources/htdocs-cbec/gst/GST_Update_21.07.2018.pdf (accessed on April 21, 2021)

sanitary napkins.⁵⁶ Furthermore, India imposes import duties on both sanitary napkins and tampons with a basic duty of 10% and a countervailing duty of 10%.^{57 58}

The graph below charts choices available in India in terms of menstrual hygiene products as a percentage of per capita income.



(Source : World Bank⁵⁹ data and Amazon⁶⁰ and Big Bazaar⁶¹ pricing data)

Menstrual hygiene product taxes that disproportionately target women have been the subject of scrutiny for many global activists, academics and professionals. The 1948 Universal Declaration of Human Rights enshrines the right to dignity in its preamble stating: “recognition of the

⁵⁶ Harpreet Singh, “GST rate on sanitary napkins: At nil rate, do prices go up or down?”, *The Economic Times*, July 23, 2018 <https://economictimes.indiatimes.com/small-biz/policy-trends/gst-rate-on-sanitary-napkins-at-nil-rate-do-prices-go-up-or-down/articleshow/65102634.cms> (accessed 23 April, 2021)

⁵⁷ Cybex Exim Solutions Pvt Ltd, *Import Duty in India of TAMPONS*, <https://www.cybex.in/indian-custom-duty-of-tampons.aspx> (accessed 23 April, 2021)

⁵⁸ Cybex Exim Solutions Pvt Ltd, *Import Duty in India of SANITARY-NAPKINS*, <https://www.cybex.in/indian-custom-duty-of-sanitary-napkins.aspx> (accessed 3 June, 2021)

⁵⁹ The World Bank, *India – Data*, <https://data.worldbank.org/country/IN> (accessed 3 June, 2021)

⁶⁰ Amazon – India, *Search Results for ‘Sanitary Napkins’*, https://www.amazon.in/s?k=sanitary+napkins&i=hpc&ref=nb_sb_noss (accessed 2 June, 2021)

⁶¹ Big Bazaar, *Category: Sanitary Pads & Tampons*, <https://shop.bigbazaar.com/catalog/category/Sanitary-Pads-&-Tampons-769> (accessed 15 June, 2021)

inherent dignity and of the equal and inalienable rights of all members of the human family is the foundation of freedom, justice and peace in the world”.⁶² Stigma surrounding menstrual hygiene and lack of access provided to sanitary products undermines the stated rights and dignity of women.

The Human Rights Initiative of the Central European University confirms this by stating; “All human rights stem from the fundamental right to human dignity. When people who are bleeding every month are forced into seclusion, must use damp and soiled materials, and are treated as second class citizens, dignity is difficult to maintain”.⁶³ Supporting the claims, world renowned social economist Naila Kabeer stated that: “women’s empowerment is about the process by which those who have been denied the ability to make strategic life choices acquire such an ability”.⁶⁴ As such, the global movement on period poverty and menstrual hygiene emphasizes the need to make cheaper, quality and safer products affordable and accessible, enhancing consumer choice for all segments of society through effective and inclusive trade and fiscal policies.

⁶² United Nations, Universal declaration of human rights (1948)
[https://www.un.org/en/development/desa/population/migration/generalassembly/docs/globalcompact/A_R ES_217\(III\).pdf](https://www.un.org/en/development/desa/population/migration/generalassembly/docs/globalcompact/A_R ES_217(III).pdf) (accessed 3 May, 2021)

⁶³ Central European University, Central European University News, “Menstrual Hygiene Day” October 27, 2015 <https://communityengagement.ceu.edu/article/2015-10-27/menstrual-hygiene-day> (accessed 3 May, 2021)

⁶⁴ Naila Kabeer, “Gender equality and women’s empowerment: a critical analysis of the third Millennium Development Goal”, *Gender and Development*, Vol. 13, No. 1, (2005)
<https://www.amherst.edu/media/view/232742/original/Kabeer%2B2005.pdf> (accessed 3 May, 2021)

How Taxes on Menstrual Hygiene Products Affect Affordability: A Market Analysis

The market survey was conducted by sourcing and analysing retail prices of both imported and domestically produced menstrual products available in the Sri Lankan market. Retail prices were obtained through online desk research surveying the websites of leading online grocery and retail stores in Sri Lanka, such as Cargills, Keells and Daraz. As the sanitary napkin brand Marvel was not found on any of these websites, retail prices were directly sourced from the company's website.⁶⁵ Interviews were also carried out with small scale market players for further insight.

Advocata findings⁶⁶ show that there are a total of three major local sanitary napkin brands in Sri Lanka and one imported brand. Tampons are seen to have a nascent presence. A biodegradable locally produced sanitary napkin by the name “Lilly” is also retailed at a relatively higher price.

It is seen that the cheapest sanitary napkin packet, which contains 10 pieces, retails for Rs.125. As such, the cost per pad is approximately Rs. 12.5.⁶⁷ In contrast, suppliers in India and China are able to offer a price range of 0.02 - 0.07 USD before shipping and freight.⁶⁸

Alternative menstrual hygiene management products such as menstrual cups and sustainable sanitary napkins are not widely available in the Sri Lankan market. Internationally, period cups cost about USD 12.99 per cup; approximately Rs 2500.00 as per the current exchange rate. With the 52% tax they are likely to be more expensive at the point of retail. The use of menstrual cups and tampons are limited in Sri Lanka largely owing to socio-cultural norms and attitudes such as stigma surrounding the process of insertion. This impacts demand and proper usage of the products. Alternative products such as period panties are also not widely available in the market. However, budding social media-based online stores are retailing these products at a market price ranging from Rs.1400- Rs.1800.⁶⁹

Moreover, it is seen that both Fems by Hema's manufacturing group⁷⁰ and Eva by ICL Brands (Pvt) Ltd.⁷¹ have earned the Sri Lanka Standard Institution (SLS) product certification mark ensuring quality standards.

⁶⁵ Refer to Annex 01.

⁶⁶ Refer to Annex01.

⁶⁷ Refer to Annex 01.

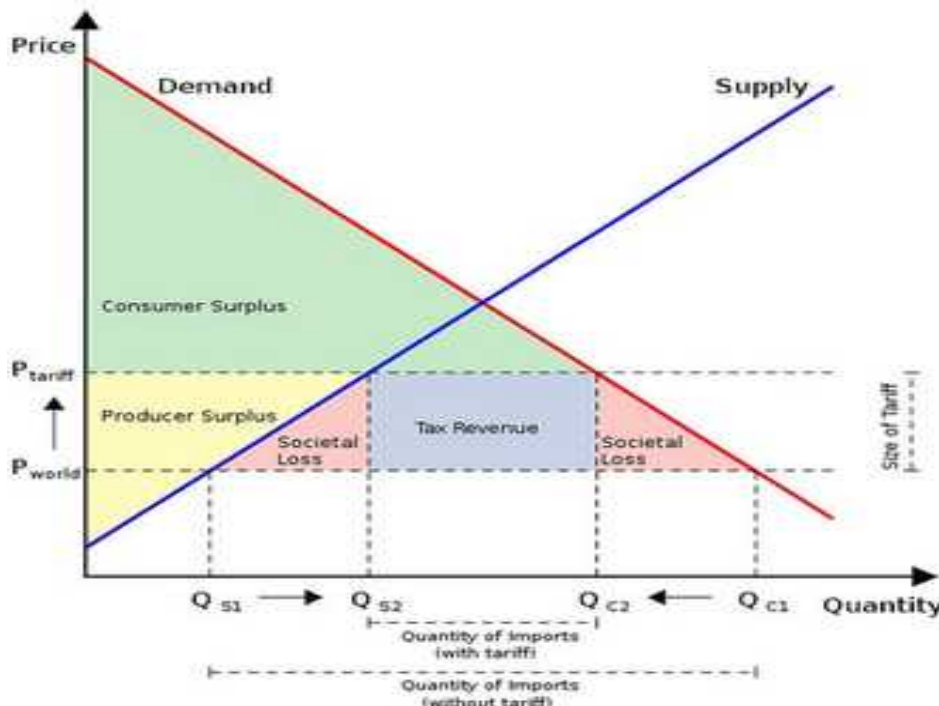
⁶⁸ Search Results for 'Sanitary Napkins', Alibaba Group Holding Limited, https://www.alibaba.com/trade/search?fsb=y&IndexArea=product_en&CatId=&SearchText=sanitary+napkins (accessed 6 May, 2021)

⁶⁹ Social media-based period panty business owner, interview, 6 May 2021.

⁷⁰ “Fems: Only sanitary napkin in Sri Lanka to receive SLS certification”, *Wijeya Newspapers Ltd.*, DailyFT, July 3, 2014 <https://www.ft.lk/Healthcare/fems-only-sanitary-napkin-in-sri-lanka-to-receive-sls-certification/45-316688> (accessed 6 May, 2021)

⁷¹ ICL Brands, “About”, *ICL Brands Pvt Ltd.* 2021, <https://www.iclbrands.lk/about> (accessed 7 May, 2021)

As seen in the market survey Sri Lanka's sanitary napkin market is dominated by three major players. It is seen that these few firms enjoy the biggest market share. The market faces two types of taxes: border taxes when products are imported and sales taxes at the point of retail. Both these taxes create distortions in the market. Sales taxes affect both importers and local producers. A simple economic analysis shows how border taxes increase the price of the goods.



For local producers, the high border taxes prices out low-price competition from abroad. This allows these firms to price their products well above their marginal cost of production, achieving higher profits than usual. This phenomenon is termed as seeking economic “rents”. Given the border taxes, the imported brands cater to higher income consumers, leaving the low-priced segments firmly in the hands of the local producers. As such, the net effect of these tariffs is to protect the local industries from low-priced competition.

Policy Recommendations for Ending Period Taxes: A Cost Benefit Analysis

According to Sri Lanka Customs data, the tax on sanitary napkins and tampons under HS Code 96190010⁷² provided a revenue of approximately Rs. 120 million in 2019. This amounted to only 0.005% of total tax revenue that year,⁷³ demonstrating that revenue collected from taxing these

⁷² Sri Lanka Customs, *HS Code Finder* <http://www.customs.gov.lk/business/hsfinder> (accessed 13 May, 2021)

⁷³ Calculation done by the Advocata Institute based on Sri Lanka Customs data.

essential products is negligible as a proportion of the country's total tax revenue. It is clear that eliminating the tax on menstrual hygiene products will have a minimal impact on Sri Lanka's total tax revenue.

In terms of the consumer, the international literature analysed above indicates that eliminating exorbitant taxes (both border and the local VAT) on menstrual hygiene products will make the final product cheaper. As set out above, policies adopted by Kenya and Australia in this regard demonstrate that the elimination of the local VAT and border tariffs will result in price reductions and increased consumer choice. However, as seen in the case of India, it is vital that raw materials that go into the production of domestic menstrual hygiene products are also exempted from taxes to avoid inflated input costs from seeping into the retail price of the final product.

Furthermore, as mentioned above in section IV, the existing literature shows that improved access to menstrual hygiene products enhances a girl's school experience; reduces the risk of cervical cancer and reproductive urinary tract infections such as BV; allows women to work in comfort, potentially increasing domestic output; and improves the overall emotional wellbeing of females. It can be concluded that the benefits to the consumer from the elimination of menstrual hygiene product taxes far outweigh the costs of the negligible government tax revenue loss.

The local producers of sanitary napkins are small in number. They are well protected from international competition through border tariffs. These tariffs discourage the entry of a variety of imported products into the market removing all incentives available for the domestic producer to improve the quality of their products and to stay price competitive. The consumer is then burdened by both higher prices and products of compromised quality. Removing border tariffs will create incentives for the local producer to improve the standards of their products and to stay price competitive, while removing taxes on raw materials needed to domestically produce sanitary napkins will remove barriers for small scale entrepreneurs to enter the market.

In conclusion, removal of taxes on menstrual hygiene products will improve social welfare and will shift the consumer from an entity that loses out to a market player provided with both affordability, quality and choice.

Proposed Policy Recommendation

According to Advocata findings⁷⁴ the average Sri Lankan menstruating woman or girl will have to spend the following on either imported or locally produced sanitary napkins.

Assuming that on average a woman will have her period 5 days and would require 3 pads per day the menstruating Sri Lankan woman will end up spending between Rs.298.05- Rs.621.00 on imported sanitary napkins per month and Rs.3,576.00- Rs.7,452.00 per year. The

⁷⁴ Refer to Annex 01

expenditure on locally produced sanitary napkins would range between Rs.187.50 - Rs.285.00 per month and between Rs.2,250-Rs.3,420 per year.

The most expensive imported sanitary napkin packet is by the brand Lily which retails for Rs.290 with 7 pieces.⁷⁵ However, this increased price point could be because the sanitary napkins are biodegradable.

Reform Recommendations

This paper sets out the following reform recommendations in order to make menstrual hygiene products in Sri Lanka affordable and accessible.

- The Ministry of Finance should remove General Duty (15%), CESS (15%), PAL (10%) and VAT (8%) components from the current taxation structure pertaining to essential menstrual hygiene products in Sri Lanka, bringing the total tax levied on these products down to zero.
- Removing tariffs on imported raw materials used to produce sanitary napkins and other menstrual products.
- The reduction in these taxes can be implemented by the Ministry of Finance through the publication of an Extraordinary Gazette, including the above changes.

Tax component	Current structure of taxation (Post-2021 budget)	Recommended Reform: removal of Gen Duty and PAL
General Duty	15%	0
VAT	8%	0
PAL	10%	0
NBT	0	0
CESS	15%	0
Total tax rate (based on the pre 2021 budget calculation)	52%	0%

⁷⁵ Refer to Annex 01

Conclusion

This report aimed to unpack the fallout of Sri Lanka's 52% menstrual tax on the country's period poverty rate, costs and benefits to the state, and overall socio-economic impact.

The contributions of this research paper are important as the 52% tax placed on menstrual products affects affordability, thereby creating a period poverty rate of 50% in Sri Lanka. This means that 50% of households with women of menstruating age (15-47 years) do not report spending any amount of money on sanitary napkins. Drawing on global literature, this study finds that making menstrual products affordable and accessible has many positive socio-economic outcomes such as the overall improvement of the school experience of girls, decreased health risks, and enhanced comfort and emotional wellbeing of menstruating women and girls in the workplace or at school.

This report finds that a tax repeal will result in the final product being cheaper and more accessible to low-income menstruating women and girls. Kenya and Australia have placed a benchmark by demonstrating that the elimination of the local GST and border tariffs reduced prices and increased access and availability of a variety of products, ensuring choice for menstruating females. This study also confirms that it is important to remove high taxes on raw materials used in the production of menstrual hygiene products. Such taxes result in higher retail prices on the locally produced final product and are an additional barrier to entrepreneurs and local small-scale producers.

It is important to note that a study of this nature on Sri Lanka's 50% menstrual tax and its impact on the country's period poverty rate has not been formally conducted previously. As such, this report is a value addition to the menstrual hygiene literature and knowledge in Sri Lanka. Finally, this study also raised several important and interesting questions, which can be taken up in future research, providing more insights on period poverty in Sri Lanka.

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Annexes

Annexe 01: Market Survey

<https://docs.google.com/spreadsheets/d/14WfmkT1U48Z14D9DYUk61G3DQ413tDmDCssBXoYeTcg/edit?usp=sharing>

Annexe 02:

Wellbeing Aspect	Analysis
Education Period poverty causes absenteeism amongst schoolgirls affecting their education.	<p>Sri Lankan girls show high performance on education indicators. This means that there may not be a barrier to equal access to education at a macro-level. However, smaller in-depth surveys point towards a conflicting direction.⁷⁶</p> <p>The findings of a 2015 analysis of 720 adolescent girls and 282 female teachers in the Kalutara district reveal that 60% of parents refuse to send their daughters to school during menstruation.⁷⁷ Moreover, a survey carried out by the Ministry of Education Services with a focus on adolescent Sri Lankan girls reports that more than a third claimed to miss school due to menstruation.⁷⁸ When asked to explain why, 68% to 81% cited pain and physical discomfort and 23% to 40% cited fear of staining clothes.⁷⁹ What this suggests is that a girl's education can in fact be improved and their attendance and education performance can be further enhanced by ensuring affordable access to menstrual products.</p> <p>However, evidence from around the world on the impact on education is contradictory.</p>

⁷⁶ *Undergraduate admissions by academic programme and sex, academic year 2016/17*, Department of Statistics, Sri Lanka, <http://www.statistics.gov.lk/GenderStatistics/StaticInformation/Education/UndergraduateAdmissionsByAcademicProgrammeAndSexAcademicYear2016-2017> >. (accessed April 05, 2021)

⁷⁷ *Menstrual Hygiene Management In Schools In South Asia*, 2018, WASH Matters – WaterAid, <https://washmatters.wateraid.org/publications/menstrual-hygiene-management-schools-south-asia-2021> >. (accessed April 19, 2021)

⁷⁸ *Knowledge, Attitudes, Practices Behavior (KAPB): Study on School WASH program Final Report*, 2015, Ministry of Education Services — Sri Lanka & UNICEF, [https://www.unicef.org/srilanka/media/666/file/Knowledge,%20Attitudes,%20Practices%20Behavior%20\(KAPB\)%20Study%20on%20School%20WASH%20program.pdf](https://www.unicef.org/srilanka/media/666/file/Knowledge,%20Attitudes,%20Practices%20Behavior%20(KAPB)%20Study%20on%20School%20WASH%20program.pdf) >. (accessed April 15, 2021)

⁷⁹ *Knowledge, Attitudes, Practices Behavior (KAPB): Study on School WASH program Final Report*, 2015.

	<p>A study published by India's National Journal of Community Medicine that surveyed 740 adolescent schoolgirls, finds that 43.2% remain absent from school due to menstruation.⁸⁰</p> <p>A 2015 survey carried out in three Indian states and conducted among schoolgirls in classes eight to ten from 43 government schools selected through stratified random sampling, identifies menstruation to be one of the factors contributing to absenteeism.⁸¹</p> <p>Further, large non-profit entities such as the Clinton Global Initiative have pledged financial aid to provide inexpensive sanitary pads to Africa to improve school performance.⁸²</p> <p>In contrast, a study of 198 girls in Nepal concludes that menstruation has just a small impact on school attendance. The study concludes that girls miss a total of 0.4 days in a 180-day school year. The report also sets out that improved sanitary technology⁸³ had no effect on reducing this (small) gap. In the randomized study, girls who received sanitary products such as menstrual cups, were not less likely to miss school during menstruation.⁸⁴</p> <p>Similarly, a study done by the Abdul Latif Jameel Poverty Action Lab concludes that providing modern sanitary products is not a simple solution for improving girls' school attendance. The report goes on to state that the underlying causes of low school attendance are complex and that merely</p>
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⁸⁰ Bodat S, Ghate MM, & Majumdar JR., 2013, 'School Absenteeism during Menstruation among Rural Adolescent Girls in Pune'. Natl J CommunityMed, <<https://webcache.googleusercontent.com/search?q=cache:O-EV-yfiUKIJ:www.njcmindia.org/home/download/409+&cd=1&hl=en&ct=clnk&gl=in>>. (accessed April 09, 2021)

⁸¹ Muthusamy Sivakami, Anna Maria van Eijk, Harshad Thakur, Narendra Kakade, Chetan Patil, Sharayu Shinde, Nikita Surani, Ashley Bauman, Garazi Zulaika, Yusuf Kabir, Arun Dobhal, Prathiba Singh, Bharathy Tahiliani, Linda Mason, Kelly T Alexander, Mamita Bora Thakkar, Kayla F Laserson, & Penelope A Phillips-Howard, 2015, 'Effect of menstruation on girls and their schooling, and facilitators of menstrual hygiene management in schools: surveys in government schools in three states in India', *Journal of Global Health*, vol. 9, no. 1, <<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC6286883/#R3>>. (accessed April 09, 2021)

⁸² Emily Oster & Rebecca Thornton, 2011, 'Menstruation, Sanitary Products, and School Attendance: Evidence from a Randomized Evaluation', *American Economic Journal: Applied Economics*, vol. 3, no. 1, pp. 91-100, <https://www.jstor.org/stable/25760247?seq=1#metadata_info_tab_contents>. (accessed April 10, 2021)

⁸³ 'Sanitary technology' is a term used in the study which refers to menstrual cups.

⁸⁴ Emily Oster & Rebecca Thornton, 2011.

	providing sanitary products may not result in the educational gains policymakers hope for. ⁸⁵
Lack of menstrual hygiene management is a significant cause for cervical cancer.	<p>Largely owing to the unaffordability of sanitary products in Sri Lanka, low-income earning menstruating women are left with no choice but to resort to alternative feminine menstrual hygiene products such as cloth rags. These alternatives however, come with significant health risks.</p> <p>A study on cervical cancer risk factors in India has found a direct link between the use of cloth during menstruation (a common substitute for sanitary napkins) and the development of cervical cancer; the second-most common type of cancer among Sri Lankan women today.⁸⁶</p> <p>However, the World Health Organization states that Sri Lanka's initiatives to address cervical cancer have been successful due to effective community based screening. The island has also successfully reported the lowest incidence of cervical cancer in South Central Asia.⁸⁷</p>
Lack of menstrual hygiene management is a significant cause for urogenital infections.	Poor menstrual hygiene management (MHM) may increase a woman's susceptibility to reproductive tract infections (RTI). A limited body of evidence supports the premise that bacterial vaginosis (BV) may be more common in women with unhygienic (MHM) practices. ⁸⁸

⁸⁵ *Menstruation as a barrier to education?*, 2011, J-Pal Policy Briefcase & Abdul Latif Jameel Poverty Action Lab, <https://www.povertyactionlab.org/sites/default/files/publication/Menstruation%20as%20a%20barrier%20to%20education.pdf>. (accessed April 19, 2021)

⁸⁶ Sreejatha Raychaudhuri, Sukanta Mandal, 2012, "Socio-demographic and behavioural risk factors for cervical cancer and knowledge, attitude and practice in rural and urban areas of North Bengal, India", *Asian Pacific Journal of Cancer Prevention*, 13, No. 4 (2012) <https://www.ncbi.nlm.nih.gov/pubmed/22799287> (accessed May 3, 2021)

⁸⁷ Sahani Chandraratna, 2020, 'Each for equal: efforts to eliminate cervical cancer', *World Health Organization*, 7 March, <https://www.who.int/srilanka/news/detail/07-03-2020-each-for-equal-efforts-to-eliminate-cervical-cancer#:~:text=Sri%20Lanka%20has%20the%20lowest,as%20a%20public%20health%20problem>. (accessed April 16, 2021)

⁸⁸ Padma Das, Kelly K Baker, Ambarish Dutta, & Tapoja Swain, 2015, "Menstrual Hygiene Practices, WASH Access and the Risk of Urogenital Infection in Women from Odisha, India", *PLoS ONE*, vol. 91, no. 1, https://www.researchgate.net/publication/279942077_Menstrual_Hygiene_Practices_WASH_Access_and_the_Risk_of_Urogenital_Infection_in_Women_from_Odisha_India. (accessed April 16, 2021)

	<p>RTIs identified to be of most relevance to MHM are the endogenous infections bacterial vaginosis (BV) and vulvovaginal candidiasis (VVC). These vaginal imbalances are primarily non-sexually transmitted and could plausibly be introduced to the reproductive tract through the materials used for absorbing menstrual blood or by poor personal hygiene during the menstrual period.⁸⁹</p> <p>A policy brief on MHM by the Sanitation and Hygiene Applied Research for Equity specifies that an increase in urogenital infections, including reproductive tract and urinary tract infections, are related outcomes of poor MHM.⁹⁰</p> <p>A study done on the prevalence of bacterial vaginosis in female facility workers in Northwestern Tanzania concludes that the BV prevalence was 62.9%. The study also identifies the use of cloth and cotton wool as an independent risk factor for BV.⁹¹</p> <p>A study done on 130 married women aged 15-45 years selected by a systematic random sampling method, in a resettlement colony, Chandigarh, concludes that poor menstrual hygiene was observed among 72.7% of women with RTI.⁹²</p> <p>New Delhi's National Institute of Public Cooperation and Child Development specifies that poor personal hygiene and deficient menstrual management practices give rise to repeated reproductive tract infections (RTIs), which are otherwise preventable.⁹³</p>
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⁸⁹ Colin Sumpter & Belen Torondel, 2013, 'A Systematic Review of the Health and Social Effects of Menstrual Hygiene Management', *PLoS ONE*, <<https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0062004#pone.0062004-Adinma1>>.

⁹⁰ Emily Balls, 2017, *Menstrual Hygiene Management*, Sanitation and Hygiene Applied Research for Equity, <<https://www.issuelab.org/resources/27285/27285.pdf>>. (accessed May 03, 2021)

⁹¹ K Baisley, J Chagalucha, H A Weiss, K Mugeye, D Everett, I Hambleton, P Hay, D Ross, C Tanton, T Chirwa, R Hayes, D Watson-Jones, 2009, 'Bacterial vaginosis in female facility workers in north-western Tanzania: prevalence and risk factors', <<https://pubmed.ncbi.nlm.nih.gov/19473997/>>. (accessed May 03, 2021)

⁹² M M Singh, R Devi, S Garg, M Mehra, 2001, 'Effectiveness of syndromic approach in management of reproductive tract infections in women', *Indian Journal of Medical Sciences*, vol. 55, no. 4, pp. 209-14, <<https://pubmed.ncbi.nlm.nih.gov/11665391/>>. (accessed May 13, 2021)

⁹³ *Studies on Adolescent Girls: An Analytical Review*, 2008, National Institute of Public Cooperation and Child Development, India, <<https://www.nipccd.nic.in/file/reports/eag.pdf>>. (accessed May 16, 2021)

	<p>Conforming this claim, a study done to assess menstrual hygiene practices and reproductive tract infection among slum dwelling adolescent girls aged 15-19 years in Dibrugarh town, Assam, finds the prevalence of RTI to be significantly higher among girls: a) using homemade reusable pads (cotton cloth) during menstruation; b) of lower socioeconomic status. The report concludes that adequate menstrual hygiene is crucial for the health of females.⁹⁴</p> <p>A study done on menstrual hygiene practices, WASH (Water, Sanitation and Hygiene) access and the risk of urogenital infection in women from Oshida, India also comes to the same conclusion.⁹⁵</p>
Lack of access to menstrual products during menstruation has an adverse impact on the emotional wellbeing of females.	<p>Studies suggest that unmet basic needs such as food and nutrition have the potential to impact the mental health of individuals. However, there is little research on the impact of unmet menstrual hygiene needs on the mental health of menstruating women and girls.⁹⁶</p> <p>An online survey conducted on a nationally drawn sample of college-attending women in the United States to assess the implications of period poverty on mental health, reports that women with monthly past year period poverty⁹⁷ were the most likely to report moderate to severe depression.⁹⁸</p> <p>A study done on the association between women's sanitation experiences and mental health in rural Oshida, India concludes that lack of access to sanitation facilities and</p>

⁹⁴ Pushpita Barman, Tulika Goswami Mahanta, & Hemen Sharma, 2017, 'Menstrual Hygiene Practices and Reproductive Tract Infection among Slum Dwelling Adolescent Girls Aged 15-19 Years of Dibrugarh Town, Assam', *Journal of Evidence Based Medicine and Healthcare*, vol. 4, no. 34, <https://www.researchgate.net/publication/318593049_MENSTRUAL_HYGIENE_PRACTICES_AND_REPRODUCTIVE_TRACT_INFECTION_AMONG_SLUM_DWELLING_ADOLESCENT_GIRLS_AGED_15-19_YEARS_OF_DIBRUGARH_TOWN_ASSAM>. (accessed April 21, 2021)

⁹⁵ Padma Das et al., 2015.

⁹⁶ Lauren F. Cardoso, Anna M. Scolese, Alzahra Hamidaddin & Jhumka Gupta, 2021, 'Period poverty and mental health implications among college-aged women in the United States', *BMC Women's Health*, vol. 21, no. 14, <<https://bmcmwomenshealth.biomedcentral.com/articles/10.1186/s12905-020-01149-5>>. (accessed April 21, 2021)

⁹⁷ A term used in the study to define period poverty throughout the year

⁹⁸ Lauren F. et al., 2017.

	<p>products is related to poor mental health outcomes such as elevated anxiety, depression and distress scores.⁹⁹</p> <p>A study done on the impact of menstruation on the performance of female workers in Saudi Arabia finds that almost half of the respondents (47%) felt depressed, two fourths (41%) felt sad, and many (51%) reported having sleeping difficulty in the duration of their menstruation.¹⁰⁰</p> <p>An online poll conducted by “Always”, a global sanitary product brand found that lack of access to menstrual products is related to negative mental health implications. Of the 1,000 women they spoke to 39% said they suffer from anxiety and depression due to lack of access.¹⁰¹</p>
Providing the consumer with choice and agency benefits lower segments of society.	<p>Amartya Sen explains “freedom of choice” as central to judging the success of economic policies. He quotes Aristotle: “freedom is central to leading a good life”. He states that the living standard one can enjoy depends on their ability to choose one bundle of commodities rather than another. He also emphasizes the importance of allowing one to make choices that they may value over another.¹⁰²</p> <p>Applying Sen’s thinking to this policy issue, facilitating enhanced consumer choice with respect to menstrual hygiene products would allow poorer segments of society to enter the market. (refer to the graphs in the report on Australia, Kenya and India on choices available as a percentage of per capita income).</p>
Access to menstrual products	

⁹⁹ Bethany A Caruso, Hannah L F Cooper, Regine Haardörfer, Kathryn M Yount, Parimita Routray, Belen Torondel, & Thomas Clasen, 2018, ‘The association between women’s sanitation experiences and mental health: A cross-sectional study in Rural, Odisha India’, *SSM – Population Health*, vol. 5, pp. 257-266 <<https://pubmed.ncbi.nlm.nih.gov/30094321/>>. (accessed April 6, 2021)

¹⁰⁰ Asmaa S. Al-harbi, Mohanned Alrahili, & Shaima S. Al-harbi, 2020, ‘The Impact of Menstrual Periods on Performance of Female Workers’, *Journal of Women’s Healthcare*, vol. 9, no. 483, <<https://www.longdom.org/open-access/the-impact-of-menstrual-periods-on-performance-of-female-workers.pdf>>. (accessed April 18, 2021)

¹⁰¹ Alice Broster, 2020, ‘Menstrual Hygiene Day Highlights The Links Between Period Poverty & Mental Health’, *Forbes*, 28 May, <<https://www.forbes.com/sites/alicebroster/2020/05/28/menstrual-hygiene-day-highlights-the-links-between-period-poverty--mental-health/?sh=444f12912c39>>. (accessed May 3, 2021)

¹⁰² Amartya Sen, 1988, “Freedom of choice: Concept and content”, *European Economic Review*, vol. 32, no. 2–3, pp. 269-294 <<https://www.sciencedirect.com/science/article/abs/pii/0014292188901730>>. (accessed May 13, 2021)

<p>and its impact on female employment and income.</p>	<p>A 2006 study funded by the David and Lucile Packard Foundation identifies hygiene as "fundamental" to maintaining the health of female workers.¹⁰³</p> <p>A survey conducted in the Netherlands that focused on age-dependent productivity loss caused by menstruation related symptoms, on 32,748 women aged between 15-45 years, finds that presenteeism¹⁰⁴ amongst women with menstruation related illness accounts for an average of 8.9 days of productivity loss.¹⁰⁵</p> <p>A survey done in Saudi Arabia on the impact of menstruation on the performance of female workers reports that menstruation does affect workers physical conditions and habits but that their cognitive and focus levels remain unaffected.¹⁰⁶</p>
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¹⁰³ *Addressing the General and Reproductive Health of Women in Global Supply Chains*, 2002, The David and Lucile Packard Foundation, https://shopsplusproject.org/sites/default/files/resources/2501_file_WomensHealth_Report.pdf. (accessed May 3, 2021)

¹⁰⁴ Presenteeism or working while sick is the act or culture of employees continuing to work as a performative measure, despite having reduced productivity levels or negative consequences.

¹⁰⁵ Schoep, Mark E, Eddy M M Adang, Jacques W M Maas, Bianca De Bie, Johanna W M Aarts, & Theodoor E Nieboer, 2019, 'Productivity Loss Due To Menstruation-Related Symptoms: A Nationwide Cross-Sectional Survey Among 32 748 Women', *BMJ Open*, vol. 9, no. 6, <https://pubmed.ncbi.nlm.nih.gov/31248919/>. (accessed April 18, 2021)

¹⁰⁶ Asmaa S. Al-harbi, Mohammed Alrahili, & Shaima S. Al-harbi, 2020.

