

ADVOCATING FOR AFFORDABILITY: THE STORY OF MENSTRUAL HYGIENE PRODUCT TAX ADVOCACY IN FOUR COUNTRIES

**By Susan Fox, Global Health Visions
September 14, 2020**

Acknowledgements

The author would like to recognize the country stakeholders who participated in this research, and their tireless work to improve the dignity and safety of menstruation for women and girls in Bangladesh, Kenya, Nigeria and South Africa. Thank you for generously offering your time, resources, and expertise in support of the development of these case studies.

This research was funded with generous support from the Bill & Melinda Gates Foundation.

TABLE OF CONTENTS

EXECUTIVE SUMMARY.....	2
METHODOLOGY & LIMITATIONS.....	4
GLOBAL OVERVIEW.....	5
CASE STUDY 1: BANGLADESH.....	6
CASE STUDY 2: KENYA.....	11
CASE STUDY 3: NIGERIA.....	16
CASE STUDY 4: SOUTH AFRICA.....	20
ANALYSIS & KEY FINDINGS.....	23
CONCLUSION & RECOMMENDATIONS.....	26
ANNEX I: CONTRIBUTORS.....	27
ANNEX II: CALL-OUTS FROM COUNTRY CAMPAIGNS	29

Key Terms

Final (or finished) products: In this report, this term applies to menstrual hygiene products in their final form (as opposed to raw materials).

Import tax: Duty/tax usually levied on imported final products and imported raw materials. The regular rates (as specified by law/regulations) can be increased (e.g. for final products) or decreased (e.g. for raw material) to promote local manufacturing.

Menstrual hygiene (MH) products: An element of MHM, this refers to the products used to catch menstrual flow, such as pads (also called sanitary napkins), cloths, tampons, or cups. Also referred to as sanitary products in this report.

Menstrual hygiene management (MHM): This term refers to what women and girls need to manage their periods safely, hygienically, with confidence, and without shame. (Menstrual Hygiene Day website)

Raw materials: Materials required for the production of MH products. In most case study countries, imported raw materials are required for local assembly. (UNICEF)

Value-Added Tax (VAT): VAT is a consumption tax paid at every stage of production and sale, unless goods are specifically exempt.

Zero rated items: Goods on which government charges VAT but the rate is currently set to zero.

EXECUTIVE SUMMARY

The term “period poverty” describes the struggle many low-income women and girls face while trying to afford menstrual products, as well as their increased economic vulnerability due the financial burden posed by menstrual supplies.¹ This social and economic barrier faced by women and girls around the globe can have a profound affect on their health, education, and wellbeing. There is growing advocacy momentum behind the reduction or removal of taxes on menstrual hygiene (MH) products to increase affordability, expand the number of women and girls who can regularly purchase them, and ultimately advance gender equity. In several countries around the world, MH product taxes have been removed in recent years.

“ *“In the rural areas the price of a pack of pads is the price of a meal. So people can either feed themselves or buy pads.”* Patricia Okopi, advocate, Nigeria

The Bill & Melinda Gates Foundation’s Program Advocacy & Communications (PAC) team commissioned Global Health Visions (GHV) to examine how advocacy has contributed to MH tax policy changes and develop case studies on four low- and middle-income countries (LMICs). In collaboration with GHV, the Gates Foundation selected Bangladesh, Kenya, Nigeria, and South Africa for in-depth research, to capture a wide range of tax advocacy experiences. GHV conducted a literature review and interviews with advocates, policymakers, and researchers to document the country landscape on MH products, tax advocacy efforts, decision-making around the policy change, and results of the new policy. GHV did not aim to analyze the *impact* of changes to MH product tax policies (e.g. on price, affordability, and consumption). This is an information gap across all case countries that warrants further investigation, especially as new tax policies are implemented and more data on their efficacy is available. Drawing on this research, GHV identified commonalities and key insights on tax advocacy across countries, as well as recommendations for donor investment.

Case studies

In brief, the case studies captured are:

- **Bangladesh:** Following sector-wide advocacy by water, sanitation, and hygiene (WASH) partners led by one international NGO, the Bangladesh government issued a temporary (two-year) removal of value added tax (VAT) and supplemental duties on imported raw materials used to produce sanitary napkins in June 2019. Due to the financial conditions set out for manufacturers to qualify for the exemption, which aimed to increase product affordability and stimulate job creation, just one company (the market leader) has benefitted from the exemption. That said, the VAT exemption was a tipping point for generating visibility and support on MH affordability and, building on this win, stakeholders are already advancing further progress.
- **Kenya:** Kenya has tried three different approaches to reducing the price of MH products since 2004, including the removal of VAT on sanitary pads and tampons (2004), the removal of import tax on final products (2011), and the removal of tax on imported raw material (2016). To date, these policies appear to have had minimal effect on the price of imported and locally made products, and issues related to quality of low-cost products have emerged. Yet, this work set a foundation for further activism and paved the way for further policy commitments, including a free distribution

¹ The definition of “period poverty” varies between stakeholders; this report uses the term as defined by [UNFPA](#).

² As noted by one interviewee, the sample size of this study was too small to make any inferences or generalizations to the

program at schools and a new menstrual hygiene management strategy adopted by government in 2019, in which affordability is a central component.

- **Nigeria:** With Nigeria's market long dominated by expensive imported products, the country removed VAT on locally manufactured sanitary products as of February 2020 to promote local industry. This grassroots-led effort, a first attempt on MH product tax relief, was driven by Nigerian advocates, influencers, and local organizations, who utilized traditional and social media to raise the issue with the public and decision-makers, framed around poverty and gender inequity. This work set the stage for other MH policy wins and advanced menstrual hygiene management (MHM) advocacy more broadly by raising public awareness and countering persistent taboos.
- **South Africa:** Following widespread pushback on an increased rate of VAT, the government established a panel to consider and recommend goods to be zero rated. Through research, grassroots campaigning, media visibility, and beyond, civil society played a key role in influencing the panel's recommendations and the government's final decision to zero rate sanitary pads in 2019, which was supplemented with the commitment to provide free distribution to schools in low-income areas. There is some anecdotal evidence of a price reduction following this policy change.

Overarching learnings

In all four countries, tax advocacy campaigns had clear value-add from a **gender justice** perspective. Spurred by compelling advocacy and broad public support and visibility, **governments stepped up in support of tax relief** on MH products, despite the implications on lost revenue. Tax advocacy efforts further helped to tee up other related government actions on affordability in three of four countries, and shaped a platform for further progress on MHM. But beyond policy level wins, this work played a unique role within the broader spectrum of MHM interventions in **tackling stigma** by amplifying the issue with the public and decision makers and making period poverty relatable to communities and families. It also served as an **entry point for addressing related systemic issues** such as poverty, gender inequality, child marriage, and access to sexual and reproductive health information.

There were limitations to the impact of tax relief on affordability. Case study countries face clear **challenges demonstrating the positive impact on price reduction**, especially given the loopholes that enable companies to maintain their prices, as well as the gaps in reliable data on changes to price, affordability, and use. Even when an incremental price reduction is realized, **girls and women in the poorest communities are still unlikely to afford the products**. It is critical that advocates inform and shape campaigns around realistic expectations for what tax relief can and cannot do to expand access. To maximize impact, it is necessary for tax relief solutions to recognize and address other policy barriers that stand in the way of affordability, and incorporate complementary measures to open up access to the poorest populations. Ultimately, removing tax on MH products is worth doing for the reasons highlighted above – even if economic impact is minimal – but this **must be one of many levers utilized to achieve meaningful change for women and girls**.

Recommendations

Drawing from this research, the primary strategic recommendations for donors are:

- **Include MH product tax advocacy as part of a holistic approach to MHM.** Tax advocacy can add value to other work on MHM and other development areas. Long-lasting societal change for women and girls on MHM requires investment in both social and economic solutions.
- **Consider supporting advocacy in case study countries to optimize recent MH product tax relief wins.** Bold and tailored strategies informed by country stakeholders that leverage local strengths, efforts, and champions and drive toward locally identified solutions for moving the dial on MH product access are required.

METHODOLOGY & LIMITATIONS

This report seeks to provide: (1) the current state of MH product tax at the global level, (2) an in-depth view to MH product tax advocacy campaigns in four countries, and (3) key themes and learnings, and recommendations for donors.

The initial phase of research included a landscaping of countries that have adopted MH product tax policy changes and the selection of four case study countries to explore in further depth. For each case study country, the author carried out a review of peer-reviewed articles, grey literature, media coverage, and policy documents, and conducted interviews with policymakers, researchers, and practitioners. In total, more than 60 interviews were conducted between January and July 2020 (a complete list of interviewees can be found in Annex I). This research took place in parallel with related research on MH product affordability, focused specifically on the role that removing or reducing VAT and/or general sales tax (GST) may play in improving affordability.

Limitations of this research include:

- **Interviewee selection:** Interviewees were primarily identified through desk research or recommended by other interviewees. The interviewee list is not exhaustive of all relevant stakeholders in case study countries.
- **Qualitative interviews:** Research took place in 2020 during the onset of the COVID-19 pandemic, which required the researchers to conduct phone interviews instead of site visits with in-person meetings. The demands of the COVID-19 response also hindered our ability to reach certain interviewees (such as government officials). Notwithstanding these limitations, the interviewees included in this landscaping were eager to participate in this research. A standard interview guide was used for interviews, but interviewees were empowered to direct the flow of dialogue and the focus of the conversation. GHV has only provided quotes in this report that have been approved by interviewees.
- **Impact assessment:** This research did not aim to analyze the impact of changes to MH product tax policies in case study countries. This is notably an information gap across all case countries and warrants further investigation.

GLOBAL OVERVIEW

Published literature indicates that despite the fact that half the world’s population experience menstruation, significant barriers prevent equitable access to MH products, such as unaffordable pricing, systemic inefficiencies, and lack of awareness, gender-based discrimination, and stigma. Globally, many countries and organizations are making menstrual products more accessible by providing them for free in schools, food banks or other locations, or by removing or reducing government-imposed taxes on MH products, also known in the global North as the “tampon-tax”. Rather than imposing a unique or special tax, many countries have traditionally classified MH products as “luxury items” rather than unavoidable, tax-exempt necessities, such as groceries and personal medical items.ⁱ Some 20 countries around the world have removed MH product taxes, a move that has generally followed targeted advocacy campaigns, with the following aims:

- **Expand access:** Tax reductions can lower the prices for consumers and increase the number of women and girls who can regularly purchase MH products. Considering that menstruating girls’ mobility can be limited without proper supplies and facilities, accessibility *may* result in secondary effects such as enabling girls to stay in school (though this has been debated).
- **De-stigmatize menstruation:** In most cases, MH product tax campaigns are closely connected with underlying societal issues such as ending the stigma around menstruation.
- **Advance gender equity:** As necessary products for a normal, biological function, levying taxes on MH products unjustly disadvantages women and girls exclusively.
- **Promote human rights:** Lacking dignified solutions to MH, including little or no access to sanitary products, violates a variety of human rights conventions, which governments have a duty to uphold.ⁱⁱ



“People try to diminish how important menstrual hygiene is, maybe because it’s seen as a women’s issue, but it happens to every single woman in the world. It’s nothing to hide.” Lolo Cynthia, LoloTalks, Nigeria

Still, there are several key arguments against the removal of MH product taxes to consider, including:

- **Reduced government revenue:** There could be a related reduction in government tax revenue, however some studies suggest the impact is relatively insignificant.
- **Minimal impact on access:** There is limited understanding of how tax removal affects market price and consumer behavior, and concern that price reductions may not be sufficient to expand access for the populations most in need. In countries such as Tanzania and India, findings are inconsistent and/or have limited information on the effects of consumer prices before and after VAT removal or reduction.



“Poverty is so widespread in Nigeria. People are not prioritizing menstrual hygiene products. Tax or no tax, it’s not their priority.” Karo Omu, Sanitary Aid Nigeria

To address these concerns, experts suggest advocates should have a clear understanding of the country’s unique market and current tax system to develop accountability and compliance mechanisms, which could include advocating for a price printed on product packaging, and policies/laws that hold producers and large retailers accountable for passing cost reductions on to consumers.ⁱⁱⁱ

CASE STUDY 1: BANGLADESH

A) BACKGROUND

As of 2018, the majority of Bangladeshi women and girls (68% and 55%, respectively) used new or old cloth as their predominant menstruation management material, according to government figures.^{iv} Disposable sanitary pads are used as an alternative to cloth by some, and are the preferred purchasable MH product, though use is low compared to other case study countries. Between 2014-2018, the use of disposable sanitary pads grew from 10% to 43% among adolescent girls and from 25% to 29% among adult women.^v This was fuelled in part by the growth of the local market (with comparatively lower cost products), expansion of supply around the country, and the active role of private sector manufacturers and civil society on raising awareness. The market for sanitary pads now largely consists of locally manufactured products (90%), with Square Toiletries Limited currently holding an estimated 65% of the market for its Senora products alone.^{vi}

Affordability is the first of two main barriers to MH product access. The market for sanitary pads has grown over the last 10 years, and the price of a pack of sanitary pads ranges from 100-160 Taka (US \$1.25-\$2).^{vii} However, with nearly 22% of the population living below the national poverty line (as of 2018),^{viii} cost is a key obstacle; 86% of schoolgirls in rural areas reported that improved menstrual items (e.g. products for purchase) were not affordable for them.^{ix}



“It is devastating to know that I can protect my daughter’s uterus by giving her access to sanitary pads, while other women cannot.” Nazneen Akhter, public health expert

With various taboos around the female body and blood, access is also limited by **social norms and cultural beliefs**. According to a 2018 survey, only 30-36% of women had even heard about menstruation before their first period.^x Girls and women also face physical barriers to access, as interviewees indicated they generally do not visit the marketplace and instead rely on male family members (with whom they do not speak about menstruation) to do the shopping.

In the context of these barriers, the majority of Bangladeshi women and girls continue to use old cloth as a menstrual absorbent, which is problematic because of how the cloths are generally cared for. Just 18% of women and 12% of adolescents using cloth washed their cloth in clean water with soap and dried it in sunlight, the recommended practice for safe and hygienic reuse.^{xi} Low prevalence of this recommended practice is a major factor behind female **reproductive health issues**; 97% of Bangladeshi women experience cervical infection due to non-hygienic menstruation.^{xii} Women and girls also face:

- **Missed school:** About 30% of female students miss school during menstruation, approximately 2.5 days per month.^{xiii}
- **Missed work:** Working in the ready-made garment (RMG) industry, a major employer of women, means long hours without breaks and usually inadequate access to toilets. One study shows that female garment workers miss work for an average of six unpaid days per month due to vaginal infections caused by unsanitary menstrual materials.^{xiv}

Political will

It is critical to look at Bangladesh’s work on MHM within the broader political context. The country is currently experiencing rapid economic growth and industrialization. It has attained middle-income country status as set out in Vision 2021,^{xv} Bangladesh’s overarching framework for economic and social development policies since 2010. Vision 2021 includes objectives around gender equality and poverty eradication, and tax revenue is set out as a key element of the macroeconomic policy framework for growth and stability.

There is not a cohesive government strategy for MHM, but it has been integrated into the work of several ministries/departments, e.g. the Ministry of Health and Family Welfare, Ministry of Education, and Department of Public Health Engineering. The Local Government Division (LGD) under the Ministry of Local Government, Rural Development and Cooperatives is responsible for overall WASH issues in the country and is viewed as the strongest supporter of MHM. But overall, MHM policies appear to be limited in terms of implementation and impact. In order to better coordinate and strengthen work on MHM across stakeholders, a national **multi-sectoral MHM platform** was formed in 2017 that involves government, health and WASH sector civil society organizations (CSOs), local manufacturers, media, and women's groups.

Efforts to address MH product affordability

Interviewees highlighted several non-governmental initiatives that have addressed affordability over the last decade, usually through a holistic approach that include awareness raising and behavior change. Notably, initiatives have focused on low-cost products, not free distribution. Initiatives included:

- **Civil society programming:** Through Sanimart, a program started in 2007, UNICEF, WaterAid, and Plan International worked with 14-18 year old girls to start their own reusable sanitary pad making businesses. This initiative was successful in reaching poor families but was limited in scale and ultimately discontinued.
- **Social enterprise:** Ella Pad is a social enterprise that engages women to use textile scraps to produce low-cost reusable pads that they supply to RMG industry and schools. The cost of this product to consumers could be reduced if taxes paid on scrap fabrics were eliminated.
- **Private sector-NGO partnership:** SNV Netherlands Development Organization partnered with Square Toiletries to introduce 'Femina' in 2016 (a low-cost brand of sanitary pads specifically for RMG workers, which Square says is profit-free), and worked on behavioral change among workers. Square has indicated that a reduction in customs duties on some imported materials of sanitary napkins enabled them to invest in this new product. As described by SNV:



"Once you're a market leader, you need to innovate and be inclusive. We encouraged Square to come up with low-cost but quality sanitary pad. They were ready to take the risk and we supported them in the process. A new brand 'Femina' was produced mainly for women in the garment industry." Farhtheeba Khan, SNV Netherlands Development Organization

Emergence of MH product tax as an advocacy issue

Driven by the findings of local research studies and partners' work in communities, the MHM platform had prioritized the issue of affordability by the end of 2017. Stakeholders looked at the experiences of other MH product tax campaigns, particularly neighboring India's, and formulated a plan for tax advocacy, which they then scaled up in 2018 during the national election campaign.

SNAPSHOT OF TAX ON MH PRODUCTS (2018): Tax policy, overseen by the Ministry of Finance's National Board of Revenue (NBR), is complex and involves several levels of tax totaling approximately 130% on commercially available sanitary products. This includes a 45% supplementary duty on imported sanitary pads, which was introduced to encourage local production (the market was previously led by imported products). There were also taxes on imported raw materials of MH products: 25% customs duty; 15% value added tax (VAT); 5% advance income tax; 3% regulatory duty; and 4% advance trade VAT.^{xvi} Manufacturers indicated that the cost of pads was persistently high because of these taxes, particularly the duties on imported raw materials needed for local assembly.

B) TAX ADVOCACY

The tax advocacy campaign was a sector-wide initiative led by WaterAid in collaboration with other WASH stakeholders, such as the national MHM platform, civil society networking organizations, the private sector, and a variety of NGO partners. Collaboration between international and local partners is generally fruitful in Bangladesh and this was particularly critical for the success of this campaign because it leveraged the advocacy might of INGOs at the national level and the force of local NGOs at the sub-national level, which together influenced government to prioritize the issue. Stakeholders engaged in a variety of tax advocacy efforts over a period of approximately two years, including:

- **Policy brief:** In November 2017, WaterAid examined different scenarios for tax reduction on imported materials and developed a policy brief, which served as a framework for tax advocacy by the broader community. Arguments for removing MH product tax included:
 - **Women have the right to access “biologically necessary” MH products;** taxing them is discriminatory and goes against international human rights frameworks, which governments are required to uphold.
 - Removing MH product tax would **build upon the government’s existing track record on women-friendly policies by NBR** that are advancing development and the economy.
 - **The overarching goal of tax alleviation was “safe menstruation”** (not improved access to just sanitary pads). As explained by WaterAid Bangladesh:



“Our campaign promoted safe menstruation. Not all people are using napkins, and dry cloths may be a solution but only if they can be used safely and hygienically. In our brief we were clear that we were not promoting sanitary napkins or a specific product.” Abdullah Al Mueyed, WaterAid Bangladesh

THE ADVOCACY ASK: The policy brief called for zero tax and VAT on sanitary napkins. Advocates projected that if tax exemptions on manufacturing were reflected in retail price, the price of each unit of sanitary napkin could be reduced by 40-50%.

- **Media engagement:** Advocates worked toward creating a media buzz and generating public interest by engaging journalists, organizing press conferences, and appearing on TV talk shows and in newspapers. Stories in traditional and social media highlighted barriers to access (such as cost and social taboos), the detrimental impact of the lack of access to MH products on health and education, and called taxes on sanitary pads “disgraceful” and “anti-women”. Importantly, NBR noted that, above all else, it was this visibility in the media that influenced them to change the tax policy.
- **Student activism:** Smaller-scale activism by local students demanding the removal of VAT on sanitary pads also took place, e.g. an initiative by students of Rajshahi University who formed a human chain and blocked street movement.^{xvii}
- **Budget proposal to government:** NBR’s structured process for making tax policy changes takes place annually from end-February to early March, with the new budget presented in June. As part of this process, NBR invites a wide range of stakeholders to submit budget proposals. In 2019, in consultation with WASH stakeholders, WaterAid submitted the policy brief to NBR for consideration. Importantly, this was the first time such an appeal had been brought forward by civil society to NBR.
- **National level advocacy with policy makers:** CSO networks in Bangladesh arranged several dialogues with the LGD and NBR to review the tax policy on sanitary pads.

C) RESULTS & IMPACT

THE ADVOCACY WIN: In July 2019, via a Statutory Regulatory Order (SRO), NBR removed VAT and supplemental duties on imported raw materials used to produce sanitary pads (and five other products) between July 2019 and June 2021. It further established conditions for companies to qualify, including:

- Must have a testing lab to certify quality.
- Must invest at least Tk 750 million (\$9.38 million USD) into business expansion on sanitary products.
- Must expand investment in MH products by 30%.
- Must employ 250 Bangladeshis in the factory.

NBR explains that they exempted imported materials specifically and applied these conditions in order to encourage (1) increased local investment in MH products and (2) the creation of local jobs.

“Whenever the government gives any tax benefit, there is almost always an intention behind to build up and support local industry... At present, there are only three to four big companies that comprise the major market share for these products, and presumably the conditions would favor those that already have an established set up. But for these big companies, sanitary products are just one product out of many. The intention of government was to attract these companies to set up an individual manufacturing plant for menstrual health products so that they can get the benefit of the economy of scale, and scale up employment opportunities.” Tariq Hassan, NBR

As of June 2020, Square Toiletries was the only company benefitting from the exemption, although NBR noted that other companies were also preparing to apply, and it is unclear what impact this has had on the price of Square's products.

Implications

On one hand, analysis by civil society partners forecasts that the **impact of the SRO will be limited by its conditions and timeframe**. Interviewees indicate that its financial requirements provide little chance for small and medium sized enterprises (SMEs) to penetrate the MH product market, and are concerned that this temporary tax relief measure will be jeopardized if positive impact cannot be demonstrated by 2021. On the other hand, this was a **major demonstration of political will by the government** to address MH product affordability, and a willingness to change tax policy despite the fact that there was not a robust economic analysis backing up the policy ask.

The 2019 SRO also provided a **foundation for further work on affordability**, which has already shown results. While a joint MHM strategy had been discussed for a long time, this finally moved ahead in 2019 and is currently underway. The strategy will feature key access barriers, including affordability, thereby securing a platform for future advocacy. Additionally, in November 2019, a convening hosted by the MHM platform brought together government, private sector, and civil society partners to discuss further action around price and tax. At this convening, the Ministry of Finance committed to considering further action on taxes related to sanitary products, and private sector partners agreed to play a role in reducing prices through corporate social responsibility (CSR) platforms.

“A tax reduction is not sufficient to confirm affordability and accessibility to most of the vulnerable groups. The private sector also needs to take action.” Ikhtiar Uddin, Care Bangladesh

D) KEY TAKEAWAYS

- **Even minimal progress can be a jumping off point for further change:** Ultimately, it is critical to note that even if the full advocacy goal isn't realized, changes to tax policy can still be an important win if it sparks government's interest to do more. Keeping the momentum going after the initial advocacy win can spur further progress.
- **Shared learnings are invaluable for paving the way for future advocacy:** The main challenge to this campaign can be summed up with the words of one interviewee: *"This was the first time we raised this issue at the highest forum in the country – we didn't know how to succeed."* Sharing learnings from tax advocacy experiences will help improve the effectiveness of advocates new to this work.
- **Invest in fully understanding government priorities and drawing in the necessary tax and fiscal policy expertise:** This will facilitate the development of an economic argument that resonates with decision-makers, particularly in the Ministry of Finance.
- **Engage the private sector to ensure changes reach the consumer:** Tax relief by government won't solve the whole problem of cost to consumer; this also requires private sector action on reducing price at the retail level. However, private sector perspectives on what needs to happen to make MH products more affordable (in this case, they called for dropping VAT) may be different from the action taken by government, and can be a stumbling block for progress. It is important for all stakeholders to understand what each group brings to the table and what their priorities are.



"There are two different perceptions of what is needed between the government and private sector. Ultimately, the end result is that users aren't getting the benefit." Alok Kumar Majumder, Simavi Bangladesh

CASE STUDY 2: KENYA

A) BACKGROUND

MH product use varies by geography (rural/urban) and economic status. A study from 2015 found that 42% of Kenyan schoolgirls had never used sanitary pads,^{xviii} but used available materials such as rags, blankets, and pieces of mattress, tissue paper, and cotton wool.^{xix} Kenya has historically had an uncompetitive commercial product market for sanitary pads, with the most popular brand, Procter & Gamble's Always sanitary pads, making up 63% of the market share.^{xx} Interviewees noted that Always is so common that "Always" is often referred to interchangeably with "sanitary pad". Low-cost, disposable sanitary pads by local companies (e.g. ZanaAfrica Group) have entered the market in recent years, but availability is limited. Other brands are imported from China but interviewees noted quality concerns with these products. The market also includes menstrual cups and tampons, which have not yet gained traction widely.

Affordability is a major barrier to MH product access. Prior to 2004, a pack of eight sanitary pads cost about \$1.20,^{xxi} which was unaffordable to families earning the average Kenyan daily income of just over \$1 per day. In this context, lack of access to and control over household money have further restricted the ability of women and girls to purchase MH products.

Stigma around menstruation is also widespread, with interviewees noting learned shame and silence about their bodies at a young age. Nearly half of Kenyan women and girls interviewed for a 2016 study commissioned by the Ministry of Health believed it was not proper to talk about menstruation.^{xxii}

“*We grow up thinking shame around menstruation... Then we end up in positions of leadership and make decisions based on this. **The shame of menstruation is manifested in policies and legislation that do nothing but compound the harm caused by menstrual indignity.** If we come from stigma, contempt, disgust, we are going to be disgusted and too ashamed to discuss menstruation as an empowering health issue in parliament.*” Scheaffer Okore, gender policy advisor

Interviewees underscored the negative effects of these barriers on women and girls, strongly emphasizing that **slow progress on female education levels** has been attributed, in part, to the challenges of managing menstruation. Kenyan adolescent girls collectively miss approximately 3.5 million learning days per month during their menstrual cycles,^{xxiii} which is influenced by factors including their inability to access MH products and the lack of WASH infrastructure at schools. Menstruation, and in particular the unaffordability of MH products, is also tied to other fundamental issues of **gender inequality**, with a study from rural western Kenya showing that two-thirds of pad users received their pads from sexual partners, and 10% of 15 year olds reported engaging in transactional sex for pads.^{xxiv, 2}

Political will

Interviewees indicated that back in the early 2000s, **MHM was not a government priority**. This shifted when a new government assumed power following the 2002 elections with the promise of meaningful political and economic reform. Gender equality was positioned as a key concept for development in 2000, and as indicated by one interviewee (a decision-maker at the time), the new government was receptive to MHM as an opportunity to advance this commitment. Since then, MHM has been

² As noted by one interviewee, the sample size of this study was too small to make any inferences or generalizations to the general Kenyan population. That said, it does indicate an important issue that can be explored through further dialogue and research.

integrated into the agendas of several ministries, including the Ministry of Health, Ministry of Education, Science and Technology, and the Ministry of Water and Sanitation.

Efforts to address MH product affordability

Civil society partners have played a key role in providing MHM education and distributing free sanitary pads. P&G also has a long-standing program in schools that includes education and free samples. In another effort to address the issue of affordability, a number of low-cost, locally made reusable pads emerged, but these are not on the commercial market due to the absence of national standards.

Emergence of MH product tax as an advocacy issue

The new president promised that Kenya would provide universal basic primary education. After this new policy was enacted, there was strong political interest in tracking on enrollment. Data collected showed that girls were dropping out, and access to affordable sanitary products emerged as one of the issues to address dropout rates.

SNAPSHOT OF TAX ON MH PRODUCTS (2004): In the lead up to 2004, sanitary products were categorized as luxury goods and taxed accordingly at 16% VAT. Also, 16% VAT and 25% excise tax were applied to imported raw materials used for the making of MH products and to imported final MH products.

B) TAX ADVOCACY

There have been three tax policy changes since 2004 that were influenced by advocacy. The story of these advocacy wins is as follows:

- **Female parliamentarians champion improved access to MH products:** With the new government came the importance of improvements in female representation in government. In this context, female parliamentarians actively worked to advance key women's issues and were successful, for example, in advocating for the enactment of new laws around women's property rights and rape. On the heels of this resounding win, they championed the **removal of VAT on MH products** as a mechanism for improving access for women living below the poverty line and keeping girls in school. Their main message was that "sanitary pads are not a luxury to be taxed."

Several interviewees noted that while civil society was involved in the tax advocacy agenda, **it was driven and championed by female decision-makers from start to finish**. They were seen as being successful due to: the influence of their role; the openness of legislators to discussing and taking action on human rights issues, including gender equity; and "hunger" of the new government to show progress in this area.



"I was a Minister and previously an activist, but [menstrual product taxes] had not occurred to me as a priority. I quickly realized this is an area that we must focus on. We have so many issues to deal with, sometimes even the obvious escapes us." Martha Karua, former Minister of Justice

THE ADVOCACY WIN: In 2004, the VAT was removed from sanitary pads and tampons.

Implications

Following the tax policy change, interviewees noted that, while it was assumed that price would come down 16%, there was actually a minimal change to what consumers were paying. As noted by Megan Mukuria of ZanaAfrica Group (a local producer of sanitary pads), *"Once the laws get passed there has to be a sense of regulation and price control, otherwise multi-nationals are just making 16% more money."* Advocacy stalled out and there wasn't any subsequent major action on the issue

for several years. Interviewees attributed this to the fact that politicians had achieved their “political mileage” and moved on; civil society also shifted focus to other issues.

Notably, tax laws such as this one are amended annually, therefore are not necessarily maintained over time (e.g. a similar law in Tanzania was reversed after one year). One interviewee noted that enacting a policy would have been a more durable outcome since it would require a longer process to change. Yet Kenya has opted to maintain this VAT exemption since 2004.

- **Civil society engagement in budget processes:** Recognizing the limited impact of the VAT exemption on price, civil society stakeholders focused on import taxes as another barrier. By 2010, citizen participation in the budget-making process had become a new constitutional requirement, and civil society was invited to the table. During budget deliberations, women from within government and civil society are reported to have made strong presentations to budget and treasury committees about the need to **remove import tax on final MH products**. This was expected to improve access by reducing the price of the main products on the market, which were imported. Messaging around this ask was multi-dimensional, highlighting the benefits of unlocking access to education, dignity, health and hygiene, and emphasizing overall that MHM should be a matter of concern to the nation.

THE ADVOCACY WIN: Removed import tax on final sanitary products in 2011.

Implications

It is unclear if and how this tax change affected price, however subsequent research showed that **affordability remained a persistent barrier**. The tax policy also caused a **pivot away from local manufacturing**, which is an issue advocates picked up on in the next round of tax advocacy.



“Price did not change, and there wasn’t a mechanism to follow up and require companies to enact a price change. It’s a free market that relies on demand and supply. What it did: it encouraged entrepreneurs and manufacturers to shift their manufacturing base to mainly China. Some of them now bring the product to package it locally.” Alfred Muli, Rubycup

In 2011, Kenya also took another step toward increasing access, announcing it would fund the distribution of free sanitary pads at schools in low-income communities and allocating almost \$4 million for this work.^{xxv} Interviewees perceive this program as a pre-election win for government, without much investment in planning for delivery. It faced significant implementation challenges, such as poor monitoring of distribution and corruption.

- **Media visibility:** A pivotal point for advocacy was the release of a documentary by Citizen TV in August 2013 called “Period of Shame”,^{xxvi} which brought the issue of MHM into the public eye in a personal and compelling way. This documentary featured the stories of young girls in rural areas and called out the plethora of challenges they face related to menstruation, including lack of access to MH products. It elicited mixed reactions among Kenyans and policy makers,^{xxvii} with some country officials rushing to deny that the situation is so dire. For some time, the issue was sustained in the media and through key influencers. Then in 2016, a study highlighted that 65% of Kenyan women and girls were unable to afford sanitary pads,^{xxviii} which further re-ignited the issue in the media.
- **County-level engagement** Direct advocacy with national decision makers continued, but with the added complexity of devolution (which required buy-in from both the national and county levels), advocates also incorporated county-level engagement in their efforts, e.g. comparing affordability and access across counties to create competition, and working with the Country First Ladies Association (CFLA) champions for MHM.^{xxix}

THE ADVOCACY WIN: Removed VAT and excise tax on imported raw materials used in the production of sanitary pads in November 2016, with the aim of spurring local production.

C) RESULTS & IMPACT

Interviewees indicate that, while access has gradually increased following these policy changes, they have seen minimal effect on consumer price. As reported in the media, compared to 2004 when a pack of eight sanitary pads cost about \$1.20, the cost was closer to \$1 in 2016,^{xxx} still out of reach for many. Ultimately, **none of the three tax solutions achieved universal access to MH products** in Kenya. Some attribute this to the fact that the solutions were drawn from an incomplete understanding of the landscape. Today, the main issues undermining impact are:

- **Price control:** Manufacturers were not required to lower their price, and as a result, interviewees say they didn't. This has had a ripple effect in that Always has retained its price and other brands have set their pricing to align with Always.
- **High local production costs:** Even though some taxes were removed, manufacturers say local production continues to be expensive due to other taxes, equipment costs, packaging, etc.
- **Cost is not just about price:** Women living in remote rural areas often have to deal with a higher retail price as well as the extra costs of transport into town to buy pads, which can as much as triple the cost.^{xxxi}
- **Concerns with quality:** The quality of low-cost disposable sanitary pads from China that have entered the market was raised as an issue. Quality concerns around Always products emerged in the spotlight in 2019 via a fierce social media campaign (#MyAlwaysExperience) that called for government action and corporate accountability.

“*This is the first time women are speaking up in a very public space on accessing quality products and refusing to be silenced, ashamed or gaslit about their bodies. This is very powerful because the power over women's bodies rarely belongs to women. The women who brought their bodies and issues of menstrual bias into the light decided that it's time for a change. Menstrual justice couldn't wait any longer.*” Scheaffer Okore

As with other country examples, despite the lackluster impact of tax changes on price, tax advocacy is seen as instrumental in garnering further commitments on MHM, such as:

- The formation of a multi-sectoral, national level **MHM Task Group** within the Hygiene Promotion Technical Working Group (TWG) in 2015, which aimed to harmonize and coordinate MHM stakeholders and agendas. With the Ministry of Health at the lead, the MHM Task Group was important for initially rallying stakeholders behind the need for tax change, and also played a key role in advancing the two new policies noted below.
- The **Basic Education Amendment Act of 2017**, by which the government committed to providing “free, sufficient, and quality” sanitary pads to girls in state schools. However, the government’s new school distribution program is under-funded and plagued with a variety of inefficiencies according to media reports.^{xxxii}
- The **National Menstrual Hygiene Management (MHM) policy of 2019** calls out issues of affordability, and sets as key priority actions to: “ensure access to a range of MHM products that are acceptable, safe and affordable”, and “create an enabling environment for investments in the sector to produce affordable MH products.”^{xxxiii} The value of this policy as explained by one interviewee is as follows:



"This policy is very useful for continued advocacy and for mutual accountability. The provisions made therein are now part of the performance indicators for the duty bearers and yard sticks for assessing progress, for all the stakeholders involved. What's more, once the timeline for the policy lapses, it has to be reviewed... This ensures that advocacy for safe menstruation lives beyond us." Beverly Mademba, Amref Health Africa

D) KEY TAKEAWAYS

- **A comprehensive assessment can inform responsive and effective strategies:** Ensuring a full understanding of the landscape that is informed by a range of stakeholders and technical experts will help to: 1) ensure fiscal solutions are meaningful and translate to the consumer, 2) prevent or mitigate unanticipated negative effects (e.g. hinder local manufacturing), and 3) identify other policies/approaches/levers necessary to ensure tax change has an impact.
- **Tax policy changes alone are insufficient:** They must be implemented fully, resourced adequately in terms of quality control, and price change monitored. Accountability of both government and the private sector is essential – there is no win when price is lowered if quality is sacrificed.
- **Momentum behind MHM can be built through tax advocacy over time:** Since 2004, Kenya took incremental steps on increasing affordability and access, and ultimately realized a comprehensive stand-alone MHM policy in 2019. Advocacy plays a key role in maintaining this momentum.

CASE STUDY 3: NIGERIA

A) BACKGROUND

Sanitary pads are the most used MH products in Nigeria (67% of women use them); 31% of women report using cloths. Access to sanitary pads has largely focused on the south of the country and in urban areas, with cloth being used by the bottom 60% of women in the wealth distribution. Less than 1% of women use tampons^{xxxiv} and the availability of this product is minimal.

The MH products market has long been limited to just a few mostly imported products, with Always sanitary pads holding the market share. Other brands have entered the market in recent years and competition has minimally improved. Several local companies have entered the market with reusable pads as an alternative, but these are less popular due to taboos and stigma related to menstrual blood. Interviewees noted that those who can afford to are buying disposables.

Interviewees and published research indicate two main underlying barriers to access, both of which are exacerbated in rural areas and the northern states of Nigeria. The first is **affordability**. An estimated 40% of Nigeria's population of 198 million earned less than \$0.97 per day in 2018.^{xxxv} Amidst this high level of extreme poverty, disposable sanitary pads – which reportedly cost an average of \$1.30 per pack in 2018^{xxxvi} – are considered a luxury item. Aside from refugee camps where they are provided for free, interviewees emphasized that those who can't afford sanitary pads use cloth or improvise with makeshift materials. Notably, the issue of affordability is also seen to have helped **perpetuate other gender inequity issues**, such as rape and sexual abuse. For example, several interviewees mentioned “pads for sex” scandals between teachers and students.

“*“Tampon tax’ is a western idea. The average Nigerian isn’t conscious of tax on individual purchases or using tampons... This is not an issue of tax, it’s an issue of affordability.”* Blessing Omakwu, women’s equality advocate

Long-standing **taboos, misconceptions, and restrictions related to menstruation** have fuelled a culture of stigma and silence on MH issues. For example, a 2017 study by WaterAid Nigeria revealed deeply rooted myths about menstruation, including the belief that menstruation is related to bad luck.^{xxxvii} This context drives unsanitary practices by users of cloth for menstrual management, and has been an obstacle to engaging male decision-makers in securing household expenditure for MH products.

“*We talk to girls about menstrual health, puberty, sex and sexuality. Some of the myths on sexuality stem from a misunderstanding of menstrual hygiene. We empower girls with information that helps them protect themselves.”* Ibukun Babarinde, Mentor Missy

Interviewees emphasized that lack of access to MH products negatively affects women and girls in a variety of ways, particularly their **health and education**. Research and media reports have emphasized the impact of menstruation on girls’ education, highlighting the lack of both access to products and adequate and gender-disaggregated sanitation facilities at schools as key issues.

Political will

MHM is a relatively “new” issue for the government. As of 2018, the government had largely focused on awareness raising on MHM and improving sanitation facilities for girls at schools, with little focus on addressing affordability. There is no broad political agenda for MHM that could be leveraged for tax advocacy (though MHM is being integrated into the gender policy currently under development). Interviewees indicate MHM advocacy, including tax advocacy, has been hindered by:

- Limited political prioritization of health and gender issues overall.

- Shifts in “ownership” on MHM between government ministries, resulting in a lack of leadership and collaboration. In 2019, MHM landed with the Ministry of Women Affairs and Social Development.
- Perception by decision-makers that MHM is a “women’s issue” that should be driven by women, yet female representation in government is severely lacking. In noting the need to engage more men as champions on this issue, one interviewee articulated:

“*The role of men in addressing menstrual health and hygiene issues in Nigeria is key. If we are to make progress, we need to involve more men at all levels of decision-making. This will not only affect policy but will trickle down to their families and, by extension, the communities.*”
 Christiana Oliko, Federal Ministry of Women Affairs

Efforts to address MH product affordability

Over the last decade, a vast community of Nigerian organizations and advocates has responded to these access barriers in different ways. MHM initiatives, many of which are school based, have played an important role in educating girls on MHM, often for the first time. But in finding that educating girls about sanitary products without giving them access to products made their efforts unfruitful, many organizations incorporated the distribution of free pads in their initiatives. One interviewee described this as an important “extended supply chain” into underserved communities that are not reached by the government/manufacturers. Pads are purchased by organizations at a subsidized rate or received as donations. However, the sustainability of these efforts, both in terms of program continuity and girls’ access to MH products more broadly, is limited due to the price of the products. Interviewees noted that the private sector has also innovated to increase access by shrinking their pack size and selling it for less.

Emergence of MH product tax as an advocacy issue

From 2014 to 2017, Nigeria experienced a period of massive inflation, which included a sudden hike in the price of sanitary pads in 2017. The price of Always doubled from the equivalent of \$0.75 per pack in 2015 to \$1.50 in 2017,^{xxxviii} making this product further out of reach for millions. Based on successful tax advocacy campaigns in other countries (e.g. Kenya), advocates raised tax alleviation as a lever for addressing MH product affordability, but their small-scale efforts gained little traction.

SNAPSHOT OF TAX ON MH PRODUCTS (2018): Analysis by advocates indicated that although according to the Federal Inland Revenue Service (FIRS) laws exempt sanitary products from 5% VAT, VAT was still being charged because the FIRS law did not call out women’s sanitary products specifically. These products were commonly being categorized under “baby products” which are not exempt from VAT. In addition to VAT at the point of sale, imported sanitary products (which is the majority of the market) were charged another 20% in import duty.^{xxxix}

B) TAX ADVOCACY

A few months before the general election was held in February 2019, advocates, non governmental organizations (NGOs), and individuals started calling on the federal government to reduce or stop taxing MH products to make them more affordable for women and girls. This included:

- **Social media campaign:** In October 2018, Dr. Harvey Olufunmilayo, a Nigerian medical doctor and social media personality/health influencer living in the UK, started a relatively spontaneous social media campaign on Twitter, a well-recognized platform for attracting decision-makers’ attention in Nigeria. The #EndThe9jaTaxOnPads campaign drew in MHM stakeholders from around the country, particularly young people and social influencers, who rallied behind the goal of making sanitary products available to the most vulnerable populations. The Twitter campaign presented the impact of MH product unaffordability through a variety of lenses: health, gender inequality, education, and most of all poverty, and attracted the attention of millions of Nigerians over a few months’ time.

- **Broad advocacy campaign:** With the recognition that many Nigerian campaigns start and end on social media, local advocates and partners bolstered the issue through a number of small and large scale events and increased visibility to a wider audience via a ‘state of the period’ section in the media. Interviewees note that the campaign reached and engaged many different stakeholder groups – including from the banking and technology sectors – and this multi-disciplinary action made the issue hard for the government to ignore.
- **Petition to government:** Advocates appealed directly to government with a specific set of asks via a six-page document, co-signed by four advocates (including Dr. Olufunmilayo, two advocates, and a tax professional)³ and submitted to government in November 2018. The petition explained the academic, economic and health challenges resulting from lack of access to MH products and set out key recommendations.

THE ADVOCACY ASK: The petition set out five asks to government: 1) remove all taxes on sanitary pads – including VAT and import tax, and 30% “company tax”; 2) engage with manufacturers to take other measures on reducing the prices of sanitary pads by 50%, and incentivize companies to expand the market (e.g. with reusable products); 3) make donations to pad NGOs tax-free; 4) make a “Policy of Public Conveniences” that would make it mandatory for all public institutions to provide sanitary pads in toilets as they do toilet roll, soap, and water; and 5) add MHM education to the curriculum in all primary and secondary schools.

In the more than six months that followed, the hashtag trended on and off, but there was no political movement visible to advocates. They attribute this to competing agendas ahead of the election but also to a lack of follow up from their side.

- **Increased media attention:** In June 2019, the issue of MH affordability was brought back onto the agenda when a local journalist penned a series of in-depth stories featuring MHM and related inequities and potential solutions, including tax relief on MH products. The journalist (Kolapo Olapoju) had a personal interest in investigating the issue and visited communities in six states and wrote a number of stories^{xi} painting a dire picture of poverty and menstruation. Building on the petition and public interest generated in 2018, he surfaced the issue with the public and actively mobilized the attention and support of a few key decision-makers.

This renewed momentum is viewed as having helped to position MH product affordability as a priority issue for government. In October 2019, a motion was raised to the National Assembly focused on improving girls’ hygiene and empowerment, which included a clear call for the removal of VAT on sanitary products and for sanitary pads to be made available for free to schoolgirls (current status of this motion is unclear). Government set up a panel to explore this issue, and also announced that it was engaging with manufacturers to subsidize the price of sanitary pads.^{xii}

C) RESULTS & IMPACT

THE ADVOCACY WIN: Removed VAT on locally manufactured sanitary pads and tampons.

The Finance Bill of 2019 increased VAT from 5% to 7.5% to increase the revenue base of the country, but also incorporated a list of VAT exempt goods, including locally manufactured MH products. This was the first ever change to tax policy for MH products.

³ Dr. Olufunmilayo, Juliet Kego Ume-Onyido (a social justice advocate), Yemi Fasipe (a public analyst and youth advocate), and Yemi Ojora (a tax professional).

Implications

While data was not available on how the new tax change affected price, interviewees emphasized that **price was not reduced**, highlighting key barriers such as:

- Poor price control by government, allowing industry to maintain prices and absorb the tax decrease
- Lack of accountability for manufacturers and retailers to comply with government policy
- VAT is still required for raw materials used in the production of MH products

That said, they see the policy change as a substantial win because it was **a step forward and a platform to build from for further progress**. For example, when MH products weren't included in the government's proposed parcels to help with basic needs during COVID-19, *"it was easy to have that conversation again to make these products available."* In July 2020, the Ministry of Women Affairs launched a project to distribute one million sanitary pads to mitigate the impact of COVID-19.^{xliii} In preparation for the road ahead, civil society has taken steps to facilitate collaboration and strengthen its voice through the formation of the Nigerian Coalition for MHM.

The campaign is also seen as having **benefitted MHM advocacy more broadly by opening up visibility and sensitizing the public around MHM issues**. It made the largely abstract issue of period poverty relatable to communities and families, created a safe space for discussing MHM and related issues, and attracted new supporters of MHM. As noted by one interviewee: *"Everything that has happened in the last two years has benefited our efforts to fight period poverty."*

D) KEY TAKEAWAYS

- **Without demand for MH products, increased access is insignificant:** Addressing a holistic picture that includes MH education, affordability, supply, and stigma is critical. This can be tackled by tax advocates in different ways such as engaging with different civil society partners, and incorporating these issues into their messaging and asks. There is also a critical opportunity to leverage MH product tax campaigns to address issues beyond MH.
- **The impact of tax policy changes often depends on the strength of other related government systems and processes:** In shaping advocacy asks and engaging with government on tax policy change, advocates must consider the context in which the policy will be implemented. Fiscal policy requires active government involvement in the monitoring of price control and quality standards, for example. Where these systems are not in place or are weak, continued civil society advocacy may be needed to maintain the pressure for government accountability.
- **A combination of solutions is often necessary to optimize impact and to reach the most vulnerable:** Other programmatic and fiscal policies can be complementary and synergistic with tax relief on MH products. As was particularly apparent in Nigeria, **in contexts of high poverty, incremental tax change will not make MH products affordable to the poorest**. Therefore, it is important to also insist government take action to open up access more widely, whether by facilitating free distribution (e.g. at schools), adapting measures corporate incentives, and/or other fiscal policies.

“Despite this progress, menstrual health management still new for us. We need to work toward making everyone aware of its importance, the need to provide adequate WASH facilities, as well as products that would enable girls to manage menstruation. I hope in the next five years we will be able to achieve that.” Ayaba Kogbara, Ministry of Water Resources

CASE STUDY 4: SOUTH AFRICA

A) BACKGROUND

Sanitary pads are the most used MH product in the commercial market at 68%. There is also a significant proportion of tampon users (18%), largely among the most affluent population.^{xliii} The commercial market for MH products (e.g. sanitary pads, tampons, and menstrual cups) in South Africa is relatively competitive, and Always sanitary pads have the highest proportion of the market share at just 18%.^{xliiv} Despite product availability, research shows that use of non-commercial materials has continued. A 2015 study in South Limpopo Province indicated that while 37% of women reported they used sanitary pads, 55% used cloths, 2% newspaper, and 26% hand towels.^{xliv}

Affordability is the major access barrier for low-income women, as the cost of a large pack of sanitary pads was estimated at 40.16 Rand (\$2.77) in 2018,^{xlvi} tampons were even more expensive.^{xlvii} This point is critical since, as of 2017, 55.5% of South Africa's population of 30.4 million lived on less than \$75 per person per month.^{xlviii} Interviewees emphasized that lack of access to MH products negatively affects women and girls in a variety of ways, but the most frequently cited was **education**. Research from 2016 showed that 30% of young girls in South Africa miss school because they cannot afford MH products.^{xlix}

Political will

South Africa's commitment to improving access to MH products dates back to 2011, when then-President Jacob Zuma highlighted the need for services related to sanitary pads for the poor. While important in generating political discussion, this didn't visibly move ahead for several years. In 2017, the national Sanitary Dignity Policy Framework set out a framework for free distribution of sanitary pads at schools. The following year, three provinces piloted school distribution programs but faced mismanagement issues, and the quality of products was questionable. It is unclear how many of these school programs are still ongoing.¹

Efforts to address MH product affordability

NGOs and other activists have been involved in raising public awareness around MH product affordability and calling on government to fulfill its 2011 promise. Interviewees noted that campaigns focused on MH product access faced pushback from some (largely middle-income South Africans) who argued that the focus should be on reusables to mitigate environmental impact. But with the immediacy of the need and the lack of adequate WASH facilities for the majority of the population, advocates have maintained their focus on the rollout of disposables.

Emergence of MH product tax as an advocacy issue

According to interviewees, MH product tax advocacy efforts were foreshadowed by two government decisions that had major expenditure implications: free tertiary education for households that cannot afford to pay, and the introduction of national health insurance. In February 2018, government increased VAT from 14% to 15% to cover these expenses. This was the first VAT increase since the early 1990's and a shock to South Africans, prompting a swift response from civil society that focused on the expected impact of the increase on poor and low-income households. The implications on access to MH products emerged through this activism. MH product affordability was already on civil society's agenda and the VAT increase was leveraged to advance the issue.

SNAPSHOT OF TAX ON MH PRODUCTS (2017): MH products were charged 14% VAT, which would have been increased to 15% per the government's 2018 announcement.

B) TAX ADVOCACY

In response to the pushback by civil society, researchers, and other stakeholders following the announcement of the VAT increase, the Ministry of Finance formed a temporary panel of independent experts who were tasked with identifying a limited number of goods to add to the country's basket of VAT zero rated items. Items should provide relief for the poor, low-income and vulnerable groups (including women), without undermining the tax system, and be easy to administer.^{4,li}

THE ADVOCACY ASK: Zero rate sanitary products (pads and tampons)

The public was invited to weigh in on the panel's process via written form and meetings. At this time there were a variety of disparate advocacy efforts aimed at different audiences that pushed for the inclusion of MH products on the zero rated list:

- **Research and advocacy by civil society budget experts:** Organizations like the Budget Justice Coalition (BJC) and the Pietermaritzburg Economic Justice and Dignity Group brought critical economic analysis to civil society efforts.
- **Grassroots organizing:** Amandla.mobi (a South African community advocacy organization) engaged its 200,000 members, largely low-income black women, and amplified their voices via its campaign platform and text messaging. The campaign focused on menstrual dignity.

“*We approached this campaign by putting the lived experience of our constituents front and center. By centering dignity and outlining a compelling plan to win, the campaign resonated with our members and gained significant momentum.*” Koketso Moeti, Amandla.Mobi

- **Academic research on education impacts:** Research by Stellenbosch University on the impact of MH product unaffordability on girls' education was used widely for advocacy.^{lii}
- **Female parliamentarians championed the issue:** The push for the inclusion of sanitary products also included pressure from within government, with female parliamentarians strongly pushing for this.^{liii}
- **Student advocacy:** #BecauseWeBleed, a student-led movement that called for MH products to be VAT free,^{liv} built on the 2015-16 student activism on access to education. Campaign messaging highlighted “it's not only fees that we can't afford.”
- **Media coverage:** Media highlighted a constant narrative questioning why MH products are taxed, e.g. “if we can distribute free condoms around the country, why can't we have free pads?”
- **Online petitions:** Cosmopolitan South Africa magazine engaged its largely white, middle-class audience through a #TamponTaxMustFall petition. This online petition, which framed the issue around poverty and parity, gained about 59,000 signatures over three months.

“*What made this narrative strong was that, in essence, it presented what many people already understood – that it is criminal in the 21st century that we still tax these products.*” Ayabonga Cawe, member of the panel on zero rated products

The panel recommended eight items for zero-rating, including **sanitary pads and tampons**, and further recommended government take action on free provision.^{lv}

Parliamentary discussion

The panel's report was presented to the portfolio committee in Parliament for discussion. There was strong debate on and lobbying for the inclusion of other products, but dialogue around sanitary

⁴ The list of zero rated items permitted 19 basic food items to be taxed at a rate of 0% as a mechanism for providing relief to low-income households that spend a relatively high proportion of their income on the zero rated items.

products was minimal, and there seemed to be general “political sympathy” for the need to increase access to sanitary products for the poorest. There was however robust discussion on the best approach for doing this – i.e. the value of distributing sanitary products for free versus exempting them from VAT. Ultimately, while the committee was not fully convinced by the economic argument for including sanitary products, the issue was resolved when a panel champion shifted the rationale to one of **gender justice** – a concept that has historically resonated in South Africa.

“*It didn't get traction until one of the male panel members, Ayabonga Cawe, said “look, this is a gender justice issue” and turned the conversation around. This was introduced at a perfect moment by the perfect speaker.*” Ingrid Woolard, chair of panel on zero rated products

C) RESULTS & IMPACT

THE ADVOCACY WIN: In October 2018, the Finance Minister announced that sanitary pads (along with bread and cake flour) would be VAT exempt as of April 2019.

Sanitary pads were ultimately included in the basket of zero rated products based on solid economic evidence, a strong gender justice rationale, as well as a landslide of written submissions, which the Minister of Finance even referenced in his announcement: “I received 3,299 tweets in total. One of them is from Tintsi Ngwenya in Johannesburg, who said: ‘Sanitary pads should be tax free.’”^{lvi} The Minister further announced that funds would be allocated to provinces to provide free sanitary pads to poor girls in school.^{lvii} Noticeably, tampons were missing from the basket, which was a surprise to interviewees.

“*We didn't spell out clearly enough what we were talking about for female hygiene products. It was stated in the report, but I guess we didn't say it often enough and we left space for government to do something else.*” Ingrid Woolard

Implications

There is some evidence of prices decreasing after the zero rating (e.g. by Pietermaritzburg Economic Justice & Dignity^{lviii} and Amandla.Mobi's “pad price tracker”^{lix}), but impact has not been closely followed. Interviewees cited concerns with the lack of strong government leadership to advance the issue, but also noted **untapped opportunities** for the public to play a role in holding manufacturers accountable.^{lx} The issue of affordability continues to be slowly pressing forward, and the government passed new guidelines for reusables in 2020 – the first standards for washable sanitary pads in Southern Africa – opening up the market to this product as a low-cost alternative.^{lxi}

D) KEY TAKE AWAYS

- **Tax advocacy approaches and framing must be tailored to respective audiences:** Robust economic analysis is essential to tax advocacy, yet advocates should also have the ability to pivot to another framing as needed (e.g. gender justice, dignity) to ensure the argument resonates.
- **A groundswell of support can be equally, if not more, compelling:** As one panel member noted, grassroots organizing was a key factor in the decision to recommend pads: “*We asked people about what they wanted zero rated. More than anything we got one-word emails that said ‘sanitary napkin’. We knew that someone had organized for everyone to write in, but it was very effective.*”
- **Cohesive and consistent messaging is necessary to maximize impact:** Ensuring consistency in messaging, including calling out individual MH products specifically instead of generically (e.g. sanitary pads and tampons instead of “sanitary products”), will help prevent compromises that would limit impact (e.g. zero rating pads only).

ANALYSIS & KEY FINDINGS

A) OVERARCHING LEARNINGS

While experiences on tax advocacy at the country level are clearly unique and context specific, several important themes emerged across the four case study countries:

Value-add of MH product tax advocacy campaigns

- **Achieved the adoption of tax relief measures by governments that had not traditionally prioritized MH affordability.** Case study countries demonstrated that even in the absence of robust evidence backing up advocates' advocacy ask, governments showed political will on the issue despite implications of lost revenue. In three of the four countries, national tax policy changes were adopted the first time civil society advocated for it. In some cases, anecdotal evidence points to incremental price decreases following tax relief. Policy wins were also a springboard for further policy changes and MHM commitments such as school distribution programs and stand-alone MHM policies.
- **Built a platform for future progress on affordability.** Interviewees identified a multitude of untapped opportunities to optimize recent wins and advance new ones, which can be leveraged by civil society and through national platforms like TWGs.
- **Countered stigma around the traditionally taboo subject of menstruation by elevating it into public discourse.** By making the complex issues related to affordability tangible and relatable, tax advocacy campaigns created space for women, girls, men, and communities to talk about menstruation, and mobilized broad public support. Importantly, tax advocacy also served as an entry point for addressing related systemic barriers women and girls face such as poverty and gender inequities such as child marriage and access to sexual and reproductive health information.

Key limitations of pursuing tax relief as a mechanism for increasing affordability

- **Tax policy changes in case study countries, regardless of the type, were ultimately underwhelming in terms of their impact on affordability.** Some countries have shown incremental price reductions, while in others the price reduction was not passed on to the consumer due to poor regulations, guidelines, monitoring, etc. Evidence shows that even if the price reduction is fully passed on to the consumer, this has had a limited impact (if any) on affordability.

“It was a big win for a lot of us because it's seeing something change. But it's still affecting only some pockets, and not all.” Karo Omu, Sanitary Aid Nigeria

- **In contexts of high poverty, incremental tax change is not likely to make MH products affordable to the poorest.** This can be addressed by not only removing tax on MH products, but by adapting other related fiscal policies, and setting up free sanitary pad distribution programs at schools (though notably free distribution programs have struggled with challenges and inefficiencies).
- **Tax relief in and of itself will not keep girls in school.** Advocacy has heavily utilized data that links lack of access to MH products with lower school attendance and performance, however increased access to MH products is just one of many levers required to keep girls in school.

“There is a common truism that if you give girls sanitary pads, it will approve school attendance, that will keep girls in school, help finish schooling, prevents pregnancies, etc. But it's not a silver bullet.” Karen Australian, Population Council, Kenya

- **Ultimately, improved access to MH products alone is insufficient to end period poverty and should not be expected to do so.** As noted by Megan Mukuria of ZanaAfrica Group in Kenya, “You can't just

throw pads at girls and expect to change their life outcomes.” Tax advocacy should therefore be a complementary tactic to other measures to open up access to the poorest.

Key obstacles standing in the way of impact

- **There are gaps in reliable evidence on how tax relief and other fiscal policies can affect price, affordability, and use.** Building this evidence base could better inform advocacy strategies and strengthen the case for sustaining tax relief gains.
- **Tax policies are just one of many policy barriers standing in the way of consumers’ ability to access MH products.** Maximizing the impact of the policy win requires active government involvement, e.g. in monitoring price control and quality standards, which case study countries showed there may be limited political appetite for. To be effective, tax relief should be seen as part of a more comprehensive MH products bill/regulation for addressing affordability, access, and even supply, that is supplemented with systems that facilitate accountability.

“*A price reduction does not solve the problem, that’s just the beginning. There is a need for education, advocacy, follow-up, and ensuring that the authorities do the proper thing in terms of making it conducive for schoolgirls to attend to their MHM needs while in school. If your goal is to influence change in the lives of girls, this means you need to address everything together.*” Kolapo Olapoju, journalist, Nigeria

B) LEARNINGS ON TAX ADVOCACY

Key ingredients of success

- **Informed and inclusive campaigns:** Campaigns must be shaped by an accurate understanding of the landscape, barriers to affordability, and the motivations of each stakeholder group. Drawing in tax expertise and engaging government and manufacturers in dialogue from the onset is key.
- **Broad visibility and support:** Government action on tax policy across countries was spurred by widespread visibility and calls for action on the issue. As noted by one interviewee, *“You’re not going to win in the boardroom what you haven’t won in the streets.”* Social media was particularly effective for drawing the attention of decision-makers, and unlocking women’s ability to participate in discussions related to fiscal policy and accountability.
- **Robust fiscal rationale:** Advocacy approaches that convey a clear understanding of the tax system and national fiscal priorities will see greater success. While there are benefits to building support across various national government departments, the ultimate audience for tax advocacy is the national Ministry of Finance therefore a robust fiscal rationale is required.
- **Compelling and diverse voices:** Tax advocacy campaigns across countries were led by diverse stakeholders, such as social media influencers, local CSOs, international NGOs, journalists, female politicians, etc. While the faces of these campaigns were not fiscal experts, they were well respected, and had broad reach and personal conviction on the issue of affordability.

Challenges

- **Tax advocacy faced challenges common to MHM advocacy,** which include the deeply ingrained taboos, stigma, and shame that limit open discussions and advocacy at all levels; the cross-cutting nature of MHM, which has led in case study countries to a lack of leadership within government; and the fact that MHM is still considered a women’s issue (therefore building political will more broadly for MHM is difficult).
- **The complexity of the tax system** presented challenges to advocates across countries, which impaired their ability to hone clear asks on effective fiscal solutions.

- **Opposition to tax advocacy, while limited, was seen in a few different forms.** In Kenya, there was pushback by sub-national officials in some counties who viewed advocacy as an attack on their leadership/government programming on MHM. In South Africa, campaigns saw **public opposition to disposable sanitary pads specifically**, highlighting the environmental implications of disposal.

CONCLUSION & RECOMMENDATIONS

The movement to reduce or remove MH product taxes in countries around the world has shown that ending period poverty is a global issue uniting campaigners and political allies around the theme of social change and gender equality. Not only did this work **inspire national commitments** to advance affordability in case study countries, it **triggered further policy level action** on this issue or on MHM in three of the four countries. It also served as a **unique lever for dismantling stigma** around menstruation both with the public and within government, and showed **distinct value as an entry point for tackling related systemic issues**.

Indeed there are **challenges to showing the positive impact** of MH product tax changes in terms of price reduction for consumers, especially given the loopholes that enable companies to maintain their prices. Further, even with tax relief, poorer populations are still unlikely to afford the products. That said, there are **clear opportunities for advocacy campaigns to strategically address these limitations**, for example by advocating for broader solutions that include but are not exclusive to tax policy change.

Ultimately, **tax relief is a gender justice issue** and for that reason alone should be pursued, even if economic impact is minimal. Thus, primary strategic recommendations for donors are:

- **Invest in MH product tax advocacy as part of a holistic approach to MHM.** Tax advocacy should be part of a broader solution that tackles the myriad challenges to MHM, including raising awareness, challenging stigmas, and improving access to sanitation facilities. Tax advocacy can add value to other work across the spectrum of MHM and other development areas such as gender equality and health. In case study countries and beyond, there is potential to build from, align with, and complement work supported by other donors already involved in this space. **If long-lasting societal change for women and girls is the goal, investment in both social and economic solutions for MHM is essential.**

“ *Matters around menstruation need interventions on both the social spectrum and the economic spectrum.... Even if we were to give all women and girls a supply for their lifetime, we won't have dealt with the whole issue – it's important to look at ways in which you're going to reach the myths and taboos too, and that means the involvement of the media, civil society, men and politicians.*” Neville Okwaro, WASH Hub, Kenya

- **Consider supporting research and advocacy in case study countries to optimize recent MH product tax relief wins.** This is a timely opportunity to leverage progress and learning from case study countries by supporting advocacy to increase impact and track change. Interviewees have identified several policy and systems barriers, and potential innovative solutions to further unlock access (e.g. tax holidays for local manufacturers, vouchers for low-income women and girls, improvements to free distribution programs at schools, etc.), which can be explored further through robust country-led analysis. **Bold and tailored strategies informed by country stakeholders that leverage local strengths, efforts, and champions and drive toward locally identified solutions for moving the dial on MH product access are required.**

“ *Change won't happen overnight. We need for advocacy to hold that ground and take it forward. If we don't, we have a situation where zero rating becomes the end.*” Ayabonga Cawe, member of zero rating panel, South Africa

ANNEX I: CONTRIBUTORS

A) BANGLADESH

- Abdullah Al-Muyeed, WaterAid Bangladesh
- Farhtheeba Rahat Khan, SNV Netherlands Development Organisation
- Tariq Hassan, National Board of Revenue (NBR)
- Mamun Rahman, Ellapad
- Mohammad Monirul Alam, UNICEF Bangladesh
- Dr. Ikhtiar Uddin, Care Bangladesh
- Alok Majumder, Simavi
- Prof. Rowshan Ara Begum, Mahila Parishad
- Mashiyat Rahman, Resurgence
- Nazneen Akhter, VAALO Avant-Guarde Ltd
- Dr. Nasiruddin Ahmed, Brac University (former NBR chairman)
- Dr. Shamsul Haque, Bangladesh Ministry of Health
- Jesmin Zaman, Square Toiletries Limited

B) KENYA

- Scheaffer Okore, independent gender policy advisor
- Martha Karua, former Minister of Justice
- Neville Okwaro, WASH Hub
- Alfred Muli, Rubycup
- Beverly Mademba, Amref Health Africa
- Florence Kamaitha, Padheaven
- Jacky Kwonyike, advocate of the High Court of Kenya
- Megan Mukuria, ZanaAfrica Group
- Karen Austrian, Population Council
- Janet Mbugua, Inua Dada Foundation

C) NIGERIA

- Olivia Onyemaobi, Pad-Up Creations
- Juliet Kego Ume-Onyido, Whole Woman Network
- Kolapo Olapoju, independent journalist
- Olayinka Adebajo, One Voice Initiative for Women and Children Emancipation
- Karo Omu, Sanitary Aid Nigeria
- Elizabeth Jeyoi, Water Supply and Sanitation Collaborative Council (WSSCC)
- Christiana Oliko, Federal Ministry of Women Affairs
- Ibukun Babarinde, Mentor Missy
- Emmanuel Chilaka, PadMan
- Yemi Ojora, tax professional and social advocate
- Isaiah Owolabi, HACEY Health
- Blessing Omakwu, The She Tank
- Patricia-Vin Okopi, Caring for Girls with Period Initiative
- Blessing Sani, WaterAid Nigeria
- Wandoo Akosu, WaterAid Nigeria
- Ilesanmi Esther Bosedo, Project Flow, AB Global Health Initiative

- Ayaba Kogbara, Ministry of Water Resources
- Ogene Ogbodo, Town Crier Initiative
- Lolo Cynthia, LoloTalks

D) SOUTH AFRICA

- Ingrid Woolard, Stellenbosch University
- Neva Makgetla, Trade and Industrial Policy Strategies (TIPS)
- Ayabonga Cawe, Xesibe Holdings Ltd.
- Paul Mason, Amandla.Mobi
- Koketso Moeti, Amandla.Mobi
- Gilad Isaacs, Budget Justice Coalition
- Busi Sibeko, Budget Justice Coalition
- Kirsten Pearson, Budget Justice Coalition
- Jen Thorpe, independent writer/journalist
- Sharon Gordon, Dignity Dreams
- Dr. Thabi Leoka, independent economist
- Sarah Browning-de Villiers, Machine_ (formerly of Cosmopolitan SA)
- Matthew Parks, Congress of South African Trade Unions (Cosatu)
- Julie Smith, Pietermaritzburg Economic Justice and Dignity Group

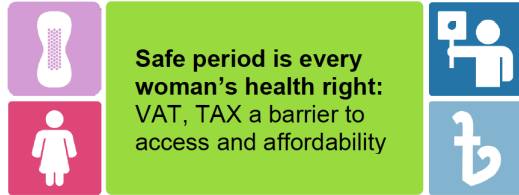
E) GLOBAL

- Dr. Virginia Kamowa, WSSCC
- Ina Jurga, WASH United
- Talia Alongi, FSG

ANNEX II: CALL-OUTS FROM COUNTRY CAMPAIGNS

A) BANGLADESH

Messaging from WaterAid policy brief ([link](#))



Policy win highlighted in local media ([Dhaka Tribune](#))

NBR: No additional VAT on sanitary napkins



The National Board of Revenue (NBR) office in Dhaka Mehedi Hassan/Dhaka Tribune

Students protesting VAT on pads ([The Daily Star](#))

No VAT on pads!

Demand RU students



Students under the banner of voluntary organisation "The 6th Sense" formed a human chain in front of National Museum in Shahbagh yesterday, demanding that the government scrap VAT on sanitary pads as proposed in the budget. Photo: Star

B) KENYA

#MyAlwaysExperience social media campaign 2019



Kenya as an exemplar for the region ([The Standard](#))

As Rwanda scraps tax on pads, can Kenya do even more?

By JAEL MBOGA AND FRED OBUA | December 13th 2019 at 12:37:46 GMT +0300



C) NIGERIA

#EndThe9jaTaxOnPads social media campaign



Motion to National Assembly on girls hygiene and empowerment, Minister Wunmi Onanuga



Exemplar 2019 media story that helped advance the 2018 social media campaign & policy brief

(The Cable)

PERIOD PAINS: How monthly cycle keeps young girls out of school and kills their dreams



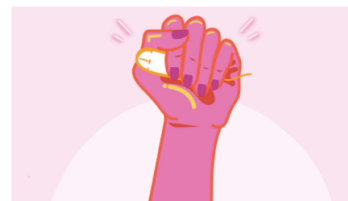
D) SOUTH AFRICA

Amandla.Mobi – 2016 advocacy on affordability



Cosmopolitan South Africa campaign 2018

#TamponTaxMustFall: Join Cosmopolitan South Africa's Petition



59,902 have signed. Let's get to 75,000!

- Mbese Gobodo signed 56 minutes ago
- Shanty Grlgerie signed 1 hour ago

First name
Last name
Email

Pittsford, 14534 United States

Cosmopolitan South Africa started this petition to The Parliament of South Africa and 1 other

Amandla.Mobi pads price tracker (Website)



- ⁱ The ‘tampon tax,’ explained by Sarah Larimer, Washington Post, January 8 2016. [Link](#)
- ⁱⁱ *Guidance on Menstrual Health and Hygiene*. United Nations Children’s Fund (UNICEF), March 2019. [Report](#)
- ⁱⁱⁱ *Menstrual Health & Hygiene Wed-Dialogues 2019/2020*. Menstrual Health Alliance India (MHAI). [Presentation](#)
- ^{iv} *Key Findings of the National Hygiene Survey 2018*, by the Government of the People’s Republic of Bangladesh, Bureau of Statistics. [Report](#)
- ^v <https://www.ircwash.org/sites/default/files/bnhbs.pdf>
- ^{vi} *Sanitary Napkin Category Market Consumer and Social Perception*, by Square Toiletries, June 2020. Internal document shared with researchers.
- ^{vii} ‘No VAT on Pad’ protests prompt Bangladesh government to remove proposed tax, published by QRIUS, July 17, 2019. [Link](#)
- ^{viii} Asian Development Bank figure (2018). [Website](#)
- ^{ix} Mondal, B.K et al. *Practices and effects of menstrual hygiene management in rural Bangladesh*. Presented at 40th WEDC International Conference, Loughborough, UK, 2017. [Report](#)
- ^x *Key Findings of the National Hygiene Survey 2018*, by the Government of the People’s Republic of Bangladesh, Bureau of Statistics. [Report](#)
- ^{xi} Ibid
- ^{xii} *Menstrual hygiene: Breaking the silence*. The Daily Star, May 31, 2015. [Link](#)
- ^{xiii} *Key Findings of the National Hygiene Survey 2018*, by the Government of the People’s Republic of Bangladesh, Bureau of Statistics. [Report](#)
- ^{xiv} *Sanitary Napkin Category Market Consumer and Social Perception*, by Square Toiletries, June 2020. Internal document shared with researchers.
- ^{xv} *Outline Perspective Plan of Bangladesh 2010-2021: Making Vision 2021 a Reality*, published by the General Economics Division, Planning Commission, Government of the People’s Republic of Bangladesh, June 2010. [Report](#)
- ^{xvi} *Safe period is every women’s health right: VAT, tax a barrier to access and affordability*, WaterAid 2019. [Report](#)
- ^{xvii} *No VAT on pads!* The Daily Star, June 29 2019 [Link](#)
- ^{xviii} Matata, L. *Kenya: 80 Percent of Girls Cannot Afford Sanitary Pads – Survey*. The Star, May 29, 2015. [Link](#)
- ^{xix} Mason et al. ‘We keep it secret so no one should know’ – A Qualitative Study to Explore Young Schoolgirls Attitudes and Experiences with Menstruation in Rural Western Kenya. 2013 [Article](#)
- ^{xx} Rossouw L and Ross H. *An Economic Assessment of Menstrual Hygiene Product Tax Cuts*. July 2020
- ^{xxi} Hallett, V. *What Kenya Can Teach the U.S. About Menstrual Pads*. NPR Goats and Soda, May 10, 2016. [Link](#)
- ^{xxii} Republic of Kenya Ministry of Health, *Menstrual Hygiene Management Policy, 2019-2030*
- ^{xxiii} Jewitt, S. and Ryley H. *It’s a Girl Thing: Menstruation, School Attendance, spatial mobility and wider gender inequalities in Kenya*. Elsevier, 2014. [Article](#)
- ^{xxiv} Phillips-Howard et. al., 2015 *Menstrual Needs and Associations with Sexual and Reproductive Risks in Rural Kenyan Females: A Cross-Sectional Behavioral Survey Linked with HIV Prevalence*. Journal of Women’s Health, 2015 [Link](#)
- ^{xxv} *Changing the Lives of Women and Girls through Affordable Feminine Hygiene Products*. World Bank, June 2017. [Report](#)
- ^{xxvi} <https://www.youtube.com/watch?v=1hn822TrKXo&t=3s>
- ^{xxvii} <https://www.youtube.com/watch?v=OpnTa9RWilg>
- ^{xxviii} Afri-Can Trust, *Empowering Women and Girls through Affordable Sanitary Pads*. Shops Plus Project, February, 2015. [Link](#)
- ^{xxix} Kivutha, N. et al. *County First Lady champions in transformative partnerships for MHM advocacy and integration*. 41st WEDC International Conference, Egerton University, 2018. [Report](#)
- ^{xxx} Hallett, V. *What Kenya Can Teach the U.S. About Menstrual Pads*. NPR Goats and Soda, May 10, 2016. [Link](#)
- ^{xxxi} Sagala, I. *Sanitary products still too expensive*. D and C, July 15, 2019. [Link](#)
- ^{xxxii} For example: ‘I Wish I Was A Boy’: *The Kenyan Girls Fighting Period Poverty*, by Abdullahi Mire, Al Jazeera, published Feb 24 2020 [Link](#)
- ^{xxxiii} Mwanza, K. *Kenyan Government Approves A Policy Exclusively On Menstrual Health And Hygiene*. WSSCC in GlobeScope, Menstruation, December 10, 2019. [Link](#)
- ^{xxxiv} Rossouw L and Ross H. *An Economic Assessment of Menstrual Hygiene Product Tax Cuts*. July 2020
- ^{xxxv} Awojulugbe, O. *Sokoto leads as NBS says 82.9m Nigerians living in poverty*. The Cable, May 04, 2020. [Link](#)
- ^{xxxvi} Salau, T. *Having a period is still expensive in Nigeria and nobody is talking about it*. The Guardian, December 13, 2018. [Link](#)
- ^{xxxvii} WaterAid Nigeria. *Research on Menstrual Hygiene Management: Understanding the socio cultural, economic and political factors, challenges and opportunities in Bauchi, Benue and Plateau states*. March 2017
- ^{xxxviii} Akolisa, U. *Priced out: In Nigeria, adolescent girls resort to rags, tissue paper for periods as high cost of sanitary pads persists*. Medium, May 29, 2017. [Link](#)
- ^{xxxix} *Petition to government: An appeal to end all taxes on menstrual hygiene products (including sanitary pads) and pass “the Menstrual Hygiene Bill”* (unpublished)
- ^{xl} For example: “Period Pains: How monthly cycle keeps young girls out of school and kills their dreams. [Link](#)

-
- ^{xli} Olafusi, E. *FG working to subsidise price of sanitary pads – after report on period ‘pains.’* The Cable, October 12, 2019. [Link](#)
- ^{xlii} Umeh, K. *Women Affairs Ministry launches sanitary distribution project in Abuja.* The Guardian, July 03, 2020. [Link](#)
- ^{xliii} Rossouw L and Ross H. *An Economic Assessment of Menstrual Hygiene Product Tax Cuts.* July 2020
- ^{xliiv} Ibid
- ^{xliv} Ramathuba, D. *Menstrual knowledge and practices of female adolescents in Vhembe district, Limpopo Province, South Africa.* 2015
- ^{xlvi} *PMBEJD Household Affordability Index, October 2018.* [Link](#)
- ^{xlvii} Mitchell, L and Lewin, J. *Spotlight on SA women’s menstruation plight – but still not enough being done.* Published by Health24 on May 29, 2018. [Link](#)
- ^{xlviii} Chutel, L. *Post-apartheid South Africa is failing the very people it liberated.* Published by Quartz Africa on August 25, 2017. [Link](#)
- ^{xlix} *30% of SA learners miss school when menstruating.* Published by The Citizen on June 22, 2018. [Link](#)
- ⁱ Crankshaw T et al. *Menstrual health management and schooling experience amongst female learners in Gauteng South Africa: a mixed method study.* 2020
- ⁱⁱ The Panel assessed its proposals in terms of their projected effects on five main outcomes.
1. The overall tax system must remain as progressive as possible.
 2. The extent to which VAT could become more progressive.
 3. Zero rating should incentivize merit goods and address special needs for women, older people, those living with disabilities and children if possible.
 4. The cost of zero rating to the fiscus should not be excessively high.
 5. The benefits of zero rating should not be absorbed by producers or retailers.
- ⁱⁱⁱ *30% of SA learners miss school when menstruating.* Published by The Citizen on June 22, 2018. [Link](#)
- ^{liii} Pather, R. *Women MPs slam Treasury for shoddy sanitary towels VAT exemption plans.* Published by Mail & Guardian on May 17, 2018. [Link](#)
- ^{liiv} *#BecauseWeBleed protestors say no to VAT on sanitary products.* Published by The Citizen on October 08, 2018. [Link](#)
- ^{lv} *Independent Panel of Experts for the Review of Zero Rating in South Africa, Recommendations to the Minister of Finance* 6 August 2018
- ^{lvi} Van Zyl, G. *Tito Mboweni’s full mini-budget speech: ‘SA is at a crossroads.’* Published by BizNews on October 24, 2018. [Link](#)
- ^{lvii} Pilane, P. *Mboweni zero-rates sanitary pads and allocates funds for their free disbursement.* Published by Daily Maverick on October 24, 2018. [Link](#)
- ^{lviii} <https://pmbejd.org.za>
- ^{lix} *Sanitary Pads Price Tracker.* Amandla.mobi South Africa, 2019. [Website](#)
- ^{lx} For example, opportunities highlighted in this article. [Link](#)
- ^{lxi} *SABS approves standard for reusable sanitary towels.* Published by Biz Community on May 29,2020. [Link](#)