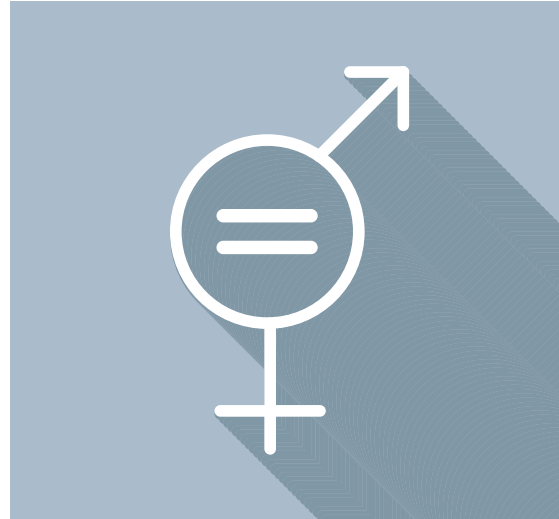


PERIOD ~~TAX~~



Advocacy Guide

Version October 2021

ABOUT THIS ADVOCACY GUIDE

In more and more countries around the world, individuals and organisations are raising their voices to demand the reduction or elimination of unfair taxes on menstrual products. And more and more governments are listening and taking action. Since mid-2010 there has been a wave of countries and states that have eliminated or reduced period taxes following dedicated public campaigns (*see chapter 2*).

This Advocacy Guide is intended to guide campaigners and activists starting a period tax campaign (*see chapter 3*), and advise on important aspects of an advocacy strategy and on addressing counter arguments (see chapter 4). It also includes valuable insights from case studies and inspiring campaign content (*chapter 2*). Throughout the Guide there are campaign tips.

We hope that this Advocacy Guide will be interesting for all other stakeholders working in the area of menstrual health and hygiene and reaches beyond the topic of period taxes.

PERIOD TAX WEBSITE

The website periodtax.org provides the information contained in this document in a more compact form. It also provides an interactive map and database on the status of taxation on menstrual products and campaigns around the world, along with links to webinars and further resources.

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ABOUT THE PROJECT

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www.rhsupplies.org.

ABOUT WASH UNITED

A unique crossbreed between an advocacy NGO and a creative agency, WASH United works to build a world in which all people benefit from safe drinking water, sanitation and hygiene (WASH), including menstrual hygiene. Our focus is on innovative solutions for advocacy and education.

WASH United is behind **Menstrual Hygiene Day**, the global campaign to end period stigma. WASH United co-leads the **Making Rights Real** initiative to promote access to services for all people using human rights. Our low-cost, scalable solutions for menstrual hygiene education have helped to educate, empower and engage more than 2 million girls across Africa and South Asia and can be accessed free of charge.

More: wash-united.org
menstrualhygieneday.org

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1. WHAT ARE PERIOD TAXES?

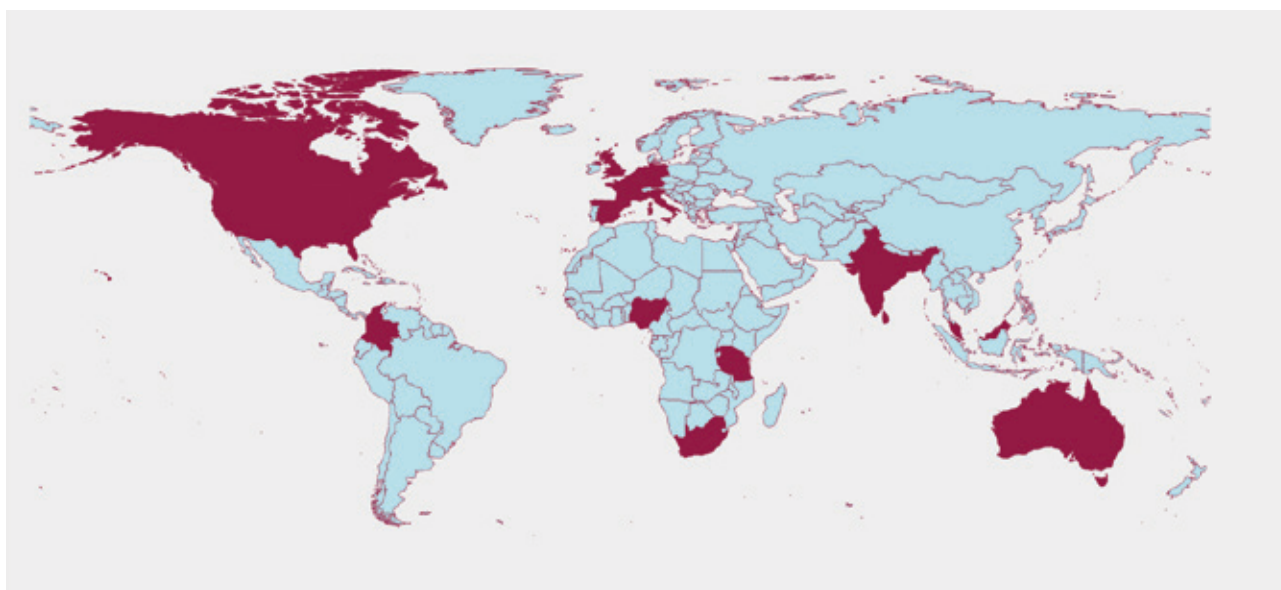
The term 'period taxes' (also known as 'the tampon tax'¹) refers to taxes on all types of menstrual products including, but not limited to, disposable or reusable sanitary towels, tampons, cups and period underwear.

It is important to note that the period tax does not exist as a dedicated tax in itself, it is a term chosen by campaigners to highlight the taxation of menstrual products.

Taxes on menstrual products are commonly raised in the form of a Value-Added Tax (VAT) – in some countries applied as goods and service tax (GST) – or a Sales Tax (USA) that is paid by the customer when purchasing a product. In a VAT system, the tax is applied at every stage of the product's journey from production to distribution to sale, and can also include import taxes on raw materials or products. The two areas where taxes can be reduced or removed are:

- > Taxes on production, distribution and sales: VAT, GST²
- > Taxes on sales only (mainly USA and Malaysia): Sales tax
- > Taxes for import on raw materials or products

Under a country's specific tax regime, menstrual products, including the raw materials used to produce them, are either taxed at the standard rate, a reduced rate, are zero-rated or are tax exempt. The website periodtax.org provides an interactive map and database on the status of taxation for menstrual products in all UN countries where data is available.



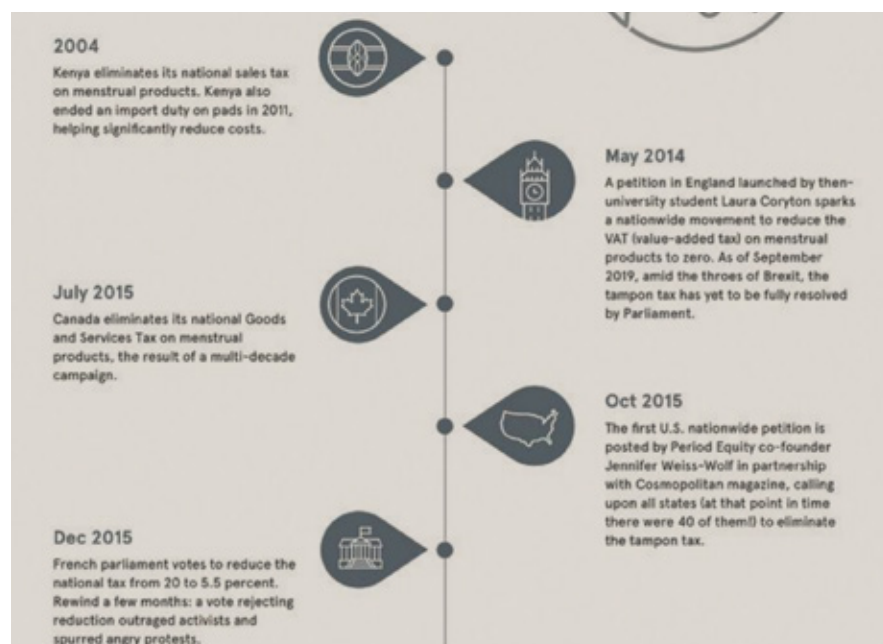
¹ See Glossary for terms

² Countries with GST and VAT: https://en.wikipedia.org/wiki/Value-added_tax

HISTORY OF SCRAPPING PERIOD TAXES

In recent years there has been a wave of countries and states that have eliminated or reduced taxes on menstrual products. While Kenya and South Korea eliminated the tax as early as 2004 followed by Uganda in 2005, only since mid-2010 has there been a real momentum.

In August 2013, the East African Legislative Assembly (EALA) passed a resolution urging all partner states to waive taxes on sanitary pads so as to increase their availability and affordability for young girls³ and countries such as Tanzania, Zimbabwe, South Africa and Rwanda followed towards the end of the 2010s. EU regulations allow menstrual products to be taxed at the lowest rate but not at a zero rate. Following the European Commission's 2018 updated rules to give member states more flexibility to set VAT⁴, since then a number of countries have decreased taxes on menstrual products⁵. The aforementioned momentum is especially true for USA, where attempts to remove state-level sales tax removals started in Ohio in 2015 and 2016⁶, that unfortunately failed in its first attempt⁷ but was followed by a successful one in New York in 2016. Since then more and more states have followed.



(Source: <https://www.taxfreeperiod.com/blog-entries/historytampontaxadvocacy>)

26 countries apply 0% taxes on menstrual products (either tax exempt or zero rated)

16 countries apply a reduced rate. These are mostly European countries, which are bound by a minimum tax rate set by EU law.

³ https://allafrica.com/stories/202002190252.html?utm_content=118002452&utm_medium=social&utm_source=twitter&hss_channel=tw-14483403

⁴ https://ec.europa.eu/commission/presscorner/detail/en/IP_18_185

⁵ https://ec.europa.eu/commission/presscorner/detail/en/IP_18_185

⁶ <https://billtrack50.com/blog/social-issues/sex-drugs/pink-tax-period-equity-legislation/>

⁷ Ohio removed the sales tax finally from January 2020 https://en.wikipedia.org/wiki/Tampon_tax

Overview of countries with tax reduction and removals for menstrual products

Zero-Rated	Tax exempt	Tax reduced
Bahamas	Australia	Austria
Canada	Bhutan (tbc)	Belgium
Colombia	Guyana	Cyprus
Ireland	India	Estonia
Lesotho	Jamaica	Ethiopia (VAT on sales reduced, import materials are tax exempt)
Mauritius	Kenya	France
Mexico (starting from 2022)	Lebanon	Germany
South Africa	Malaysia	Italy (updated for 2022)
Trinidad and Tobago	Maldives	Luxembourg
Uganda	Namibia (starting from 2022)	the Netherlands
United Kingdom	Nicaragua	Poland
	Nigeria	Portugal
	Rwanda	the Slovak Republic
	Saint Kitts and Nevis	Slovenia
	South Korea	
	Spain	
		Vietnam
	USA (24 states)	

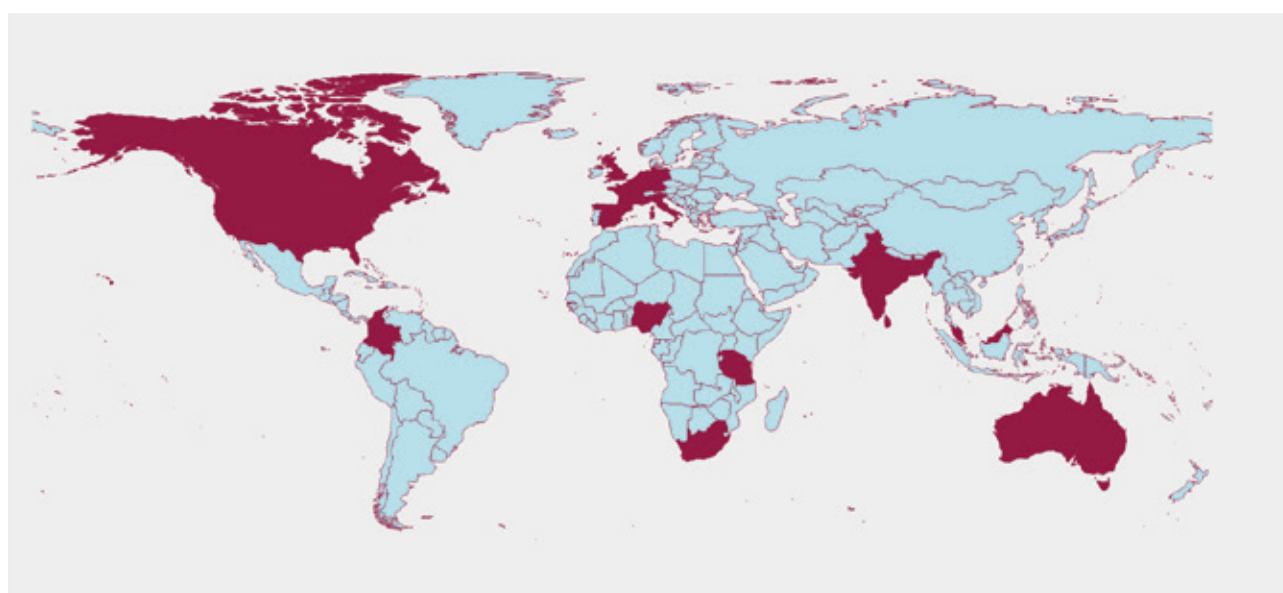
However, country-specific tax laws differ if apply to only certain or to the whole spectrum of products.

A detailed overview can be found in our database. In Kenya and Ireland, the tax exemption was applied to tampons and sanitary pads only, as this decision came into effect long before the menstrual cup or other products were available on the market. Most recent tax changes commonly try to include all feminine hygiene products designed for the collection of menstrual blood. However, there are exceptions. India's 2018 GST exemption was applied only to sanitary pads – not to any other menstrual product. In Italy, the reduced tax rate initially applied only to reusable products (menstrual cups, compostable, biodegradable or washable pads), starting in 2022 it will apply to all. In Colombia, the Senate voted to also include menstrual cups in 2021, after the tax had been removed in 2019. In Estonia the tax law stipulates that a reduced rate is applied to sanitary and toiletry products and medical devices intended for the personal use of disabled persons.

2. IT'S TIME FOR ACTION: PERIOD TAX CAMPAIGNS

In more and more countries around the world, individuals and organisations are raising their voices to demand the reduction or elimination of unfair taxes on menstrual products. There are active campaigns in 22 countries. The USA is not included in this figure because taxation is decided at a federal level. Currently, 26 US states apply a sales tax to menstrual products and 24 do not.

The website periodtax.org provides an overview of active and past period tax campaigns including images, articles and contacts where available.



The reason for this momentum can be attributed to growing awareness around periods, menstrual hygiene management and period poverty⁸. Furthermore, witnessing a country in the same region changing the tax status of menstrual products puts pressure on other countries to follow.

Campaign tip: Compare your country with others in your region that have already scrapped the taxes to create pressure.

National campaigns show a tremendous amount of dedication, energy and creativity. However, not all campaigns have been successful and some took a long time to succeed, such as in Australia⁹ and Italy. Tanzania is of special interest as it removed period taxes in 2018 and reinstated them in 2019. Although a frustrating experience for actors, this example provides valuable lessons for future campaigners.

⁸ This can be exemplified by growing campaign momentum of Menstrual Hygiene Day

⁹ <https://msmagazine.com/2019/03/28/meet-the-menstrual-avengers/>

Some Inspiring Campaign Examples

Learn from past and present period tax campaigns from around the world! They offer a wealth of knowledge, ideas and inspiration.



Australia: The 'Menstrual Avengers' on the steps of Melbourne Town Hall to protest against the GST on women's sanitary products in 2000.¹⁰



Germany: The Tampon Book, 2019. This book contained tampons to highlight that books are taxed at a reduced rate of 7%, while tampons are taxed at the standard rate of 19%. The idea by the Female Company and Scholz & Friends won a prestigious campaign award.¹¹



India: Delhi University organised a women's marathon for tax-free pads in presence of Bollywood star Akshay Kumar.¹²

¹⁰ Photograph: AAP <https://www.theguardian.com/commentisfree/2015/may/26/the-tampon-tax-debate-is-a-furphy-there-are-better-ways-to-help-women>

¹¹ <https://www.thefemalecompany.com/tampon-book-en/>

¹² <https://twitter.com/mahamedhaanagar/status/1020681321633337344?s=20>

PERIODS DON'T STOP FOR PANDEMICS: CAMPAIGNING AGAINST PERIOD TAXES DURING COVID-19

The global coronavirus (COVID-19) pandemic highlights and exacerbates menstruation-related challenges faced by women, girls and other people who menstruate around the world, particularly when it comes to access to menstrual products. Reports in the media and within the menstrual health and hygiene sector¹³ have shared the negative impacts concerning access and affordability of menstrual products: stockpiling and panic buying in response to lockdowns; the disruption of subsidised supply schemes, such as the free distribution of pads in schools; and higher prices resulting from disrupted retail supply chains, including increased transport, raw materials or labour security costs. Furthermore, the economic impact of COVID-19 may lead consumers to prioritise other needs over menstrual products.

This clearly highlights that menstrual products are essential items and that efforts are needed to make them more accessible and affordable during and after the pandemic.

What does that mean for a period tax campaign?

The clearly negative impacts of the pandemic mean there is a window of opportunity to push menstrual supplies to the forefront by highlighting that they are essential items. Campaigners can benefit and build upon that awareness to advocate for tax changes when lockdowns ease and after the pandemic. At the same time, it might be more difficult to reach the media and policy-makers.

Campaign tip: Communicating the challenges women and girls face in managing their periods during the pandemic, has proven to be a successful strategy.

The economic challenges during the pandemic can also be used to argue for reduced taxation even on a temporary basis. In Germany, VAT on all goods was reduced by 2% between July 1, 2020 and December 31, 2020, to boost consumption.¹⁴

Other policy instruments that have been applied during the pandemic besides taxation

Tax relief and additional instruments for improving access to menstrual products during the pandemic can and have been implemented in tandem, even in countries where taxes have already been removed or reduced.

¹³ A list of resources including articles which can be found here <https://docs.google.com/document/d/1qPQspbiWSWsfllITQ2j-2PvIbQuGTPLAksIhRDYsCLRs/edit?usp=sharing>

¹⁴ <https://www.roedl.com/insights/covid-19/value-added-tax-vat-germany-changes-measures-corona-crisis> (note: menstrual products all under reduced tax rate since 01.01.2020)

- In India for example, the Home Secretary added an addendum to the lockdown measures that specified sanitary napkins as an essential commodity, thus removing legal hurdles for their manufacture and supply during lockdown.¹⁵
- In the USA, schemes that distribute free school meals to low-income pupils in lockdown have been identified as ways to distribute free menstrual products.¹⁶ The CARES Act, passed in the USA to alleviate the impact of the crisis on the economy and healthcare system, allows consumers to buy menstrual products tax-free through Health Savings Accounts (HSAs) and Flexible Spending Accounts (FSAs).¹⁷

Recommended reading:

- Periods don't stop for Pandemics (Author: Jennifer Weiss-Wolf | 17.03.2020)
<https://www.newsweek.com/periods-dont-stop-pandemics-opinion-1492753>

PERIODS DON'T STOP FOR PANDEMICS
 WHAT COVID-19 MEANS FOR MENSTRUAL HEALTH AND HYGIENE

THE PROBLEM

The current pandemic highlights and further exacerbates the menstruation-related challenges many women and girls face around the world.

- Menstrual products are a vulnerable supply chain:** Many countries rely on a limited number of manufacturers and suppliers, often in a few countries. This makes the supply chain highly vulnerable to disruption.
- Existing period stigma and taboos:** Stigma and taboos around menstruation can prevent women and girls from seeking help or using products, especially in public spaces.
- Menstrual products are unaffordable:** Many women and girls cannot afford to buy menstrual products, especially in low-income countries.
- Lack of access to safe infrastructure:** Many women and girls lack access to safe, clean, and private spaces for menstruation, such as public restrooms and water.

ACTION NEEDED

During the pandemic: Periods don't stop for pandemics. It's critical to include menstrual health and hygiene in COVID-19 emergency response interventions and policies across sectors, including health, education, SRHR, WASH and gender. Specifically, we call on all relevant actors to:

- Ensure menstrual products are available and accessible in public spaces, such as schools, workplaces, and public restrooms.
- Ensure menstrual products are affordable and accessible to all women and girls.
- Ensure menstrual products are safe and clean.
- Ensure menstrual products are used in safe and clean environments.
- Ensure menstrual products are used in safe and clean environments.

Beyond the pandemic: The COVID-19 crisis will eventually pass. Once the pandemic is over, it is time for urgent action to address the ongoing global crisis in menstrual health and hygiene.

- For women's and girls' health.
- For girls' education.
- For human rights.
- For economic development.
- For sexual and reproductive health and rights.
- For gender equality.

2030

FOR A WORLD IN WHICH EVERY WOMAN AND EVERY GIRL CAN ACHIEVE HER FULL POTENTIAL AND REALISE HER DREAMS - IT'S TIME FOR ACTION!

#MHDAY2020 #ITSTIMEFORACTION #PERIODSINPANDEMICS

¹⁵ <https://www.shethepeople.tv/coronavirus/sanitary-napkins-essential-commodity-lockdown/>

¹⁶ <https://edition.cnn.com/2020/03/26/opinions/covid-19-and-period-poverty-blackburn-okamoto/index.html>

¹⁷ <https://www.businessinsider.com/coronavirus-stimulus-bill-hsa-fsa-to-buy-pads-tampons-2020-3?r=DE&IR=T>

3. WHY SCRAP PERIOD TAXES? THE KEY ARGUMENTS

There are four key reasons why it's important to campaign against unfair taxes on menstrual products. They are, in no particular order:

- to tax them as basic necessities,
- to reduce costs for consumers,
- to foster gender equality by tackling discriminatory laws, and
- to break the taboo around periods.

They will be explained in more detail below, including how campaigns have made use of these arguments.

These objectives overlap and mutually support one another, and it is not a case of 'either/or'. Understanding which of them – or which combination of them – has the most potential for impact in your country is crucial, and may mean the difference between success and failure of your campaign. Campaigns that have managed to convince governments to reduce or eliminate period taxes have typically used a combination of the arguments outlined below.

Tax Menstrual Products as a Basic Necessities

Women and girls need menstrual products to be able to manage their periods safely, hygienically and with dignity. In the tax systems of many countries, many essential goods including food, toilet paper and medical supplies are categorised as basic necessities and as such are tax exempt or fall under a reduced rate. Surprisingly, menstrual products are often not considered basic necessities and thus are not subject to a reduced rate or exemption. They are often taxed at the same standard rate as more luxurious items.



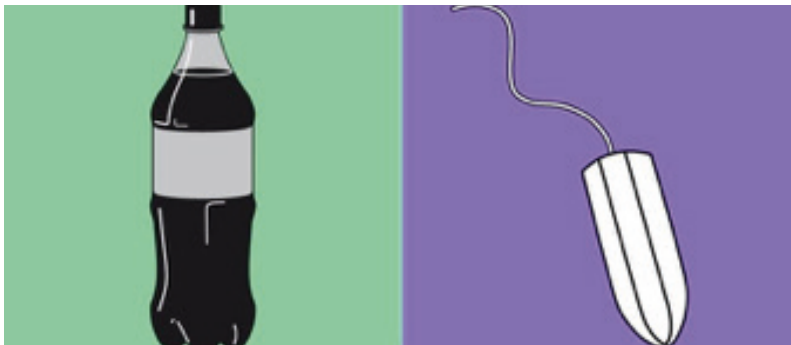
Campaign in India.¹⁸

Campaign tip: Campaigners successfully made the point that not categorising menstrual products as basic necessities is both unfair and absurd by comparing them to some of the goods that do enjoy this preferential status, such as oil paintings, truffles and caviar. This made for great headlines and helped to activate people and the media for the cause.

¹⁸ <https://economictimes.indiatimes.com/industry/healthcare/biotech/healthcare/why-the-debate-on-menstrual-health-in-india-needs-to-go-beyond-pad-tax/>



USA: Image from article in Bloomberg magazine, 2018.¹⁹



France: Asking viewers to guess which product is tax reduced – surprisingly it is the beverage²⁰



UK: Illustration by Gemma Corell.²¹

Campaign tip: While there is technically no ‘luxury tax’ on menstrual products, comparing the unfair taxation of menstrual products against items that could be considered luxuries is a powerful mechanism to get people talking and thinking about it.

¹⁹ <https://www.bloomberg.com/graphics/2018-tampon-cost>

²⁰ https://www.change.org/p/michel-sapin-r%C3%A8gles-et-tva-le-tampon-on-l-a-en-travers-de-la-gorge?source_location=movement

²¹ <https://www.period.media/culture/pure-luxury/>



Germany: Einhorn and Neon created this Luxusbabe – Kein Luxus video portraying women who buy menstrual products as rich and luxurious.



Ad campaign (Guy Bell), 2015.²²

Make Menstrual Products More Affordable

Menstrual products should be affordable for every woman and girl, and reducing or scrapping period taxes can help to improve their affordability. Women and girls in many countries can't afford menstrual products and thus resort to less expensive alternatives and less hygienic materials, which can pose health risks. Lack of access to menstrual products, also known as 'period poverty', has been also cited as a reason for lower school and work attendance for girls and women respectively.²³

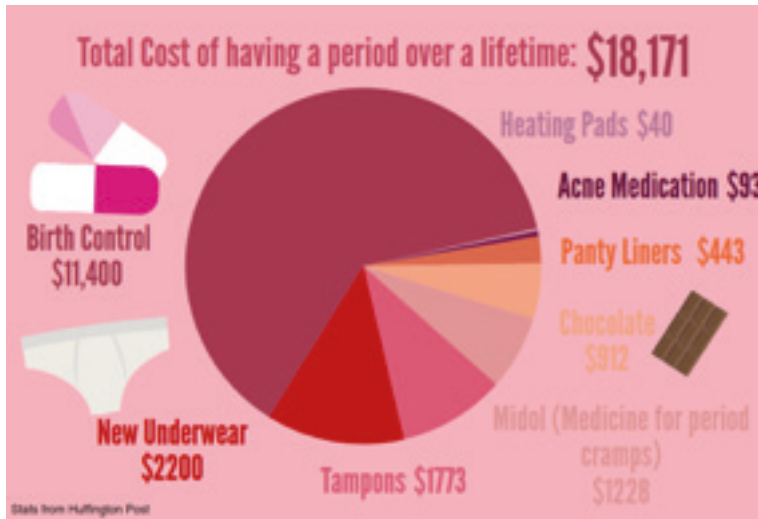
Campaign tip: Make the topic of prices and taxes personal by sharing stories from women and girls who are not able to afford products, and use period cost calculators to show how small costs add up over a lifetime.

Campaigning for the removal of taxes to make products more affordable can be one way to address period poverty, but it is not the only one.

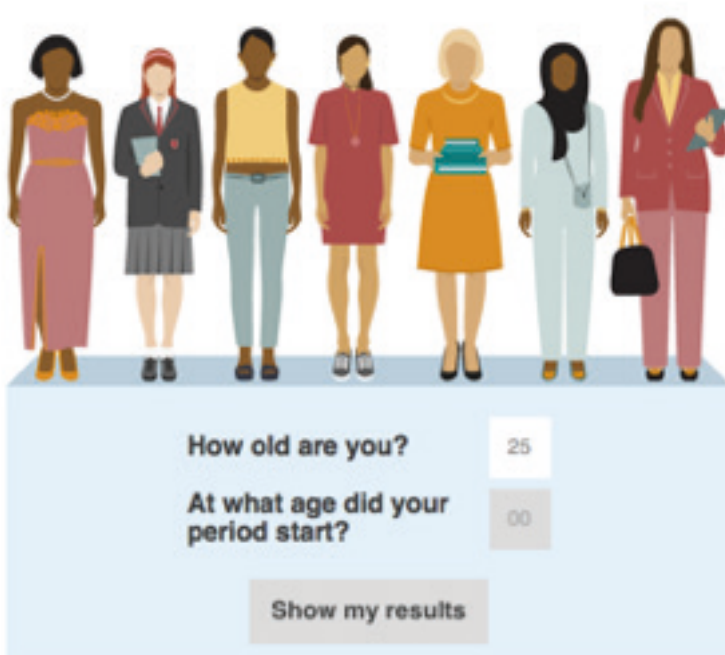
Campaign tip: Other strategies included the use of period costs and period tax calculations as a way to highlight the high costs associated with periods that women and girls bear.

²² <https://missionwhynot.wordpress.com/2015/11/04/tampons-the-latest-luxury/>

²³ For instance, in a study conducted in Scotland, it was discovered that 45% of girls had used toilet paper, socks and newspaper to replace menstrual products because they were unable to afford them.



UK: Period cost calculation by Huffington Post, 2017.²⁴



UK: Tampon Tax Calculator by BBC.²⁵

Unfortunately, experience shows that the removal or reduction of period taxes does not automatically result in lower prices for consumers. If your main campaign goal is to improve affordability, it is critical that you understand the relevant tax system in detail and that you understand which other actors along the supply chain (e.g. manufacturers, retailers, shippers, consumer authorities, relevant ministries) need to be on board to ensure that tax reductions are passed on to consumers. We provide more information in the Research Report.

²⁴ <https://theblackandwhite.net/54488/opinion/tampons-are-necessities-tax-them-that-way/>

²⁵ <https://www.bbc.com/news/health-42013239>

WHAT IMPACT DOES VAT/GST REDUCTION OR REMOVAL HAVE ON THE PRICE OF MENSTRUAL PRODUCTS? SUMMARY FROM THE RESEARCH REPORT

The effect of tax reduction on retail prices depends very much on a country's context – namely the type of tax system it has, the product supply chain and the available accountability mechanisms.

Countries and states where period tax reduction has been passed through are Australia, Germany and New Jersey, USA. Countries where there was no or no uniform reduction are India, Tanzania and Zimbabwe (although it was altered by high inflation), and no documented information is available for Bangladesh, South Africa, Kenya and the UK.

Based on the information available, the research report concludes that a price reduction is possible, but is not inevitable.

Certain favourable factors need to be in place or created after the success of a tax change, with the most critical being the accountability through the government. This can be strengthened through consumer awareness and public (media) pressure and eventually also through private sector commitments.

The two key reasons why consumer prices might not fully or uniformly reduce are:

1. **Companies along the supply chain are using VAT reduction for profit gain.** The market in low- and middle-income countries is not well regulated and less competitive, especially when it comes to transporting products to retail in hard-to-reach areas. Thus companies can increase profit without facing legal consequences.
2. **The type of tax change.** This situation arises when the products are VAT exempt – as opposed to zero rated – and thus companies cannot claim input taxes. In order for them to maintain the same profits the consumer prices will only drop marginally.

Removing taxes on import, or simply making them VAT exempt, likely benefits importing companies and large producers. This can have a positive effect on a local market that is not saturated or depends heavily on imports. However, if the market does have a number of local based producers, this will create competition and eventually even have a negative effect on their business.

Focusing only on the argument that tax removal will result in lower retail prices can be risky and even counterproductive if the VAT reduction or removal is not passed through to the consumer. When conducting a campaign that targets product affordability, it is important to remember that the campaign does not end with tax reduction. Instruments of accountability and campaigning support must be in place to ensure the tax reduction is passed on to consumers – (see next chapter and our research report).

Challenge Discriminatory Laws and Foster Gender Equality

Menstruation is a physical function, not a choice. Period taxes are discriminatory because they effectively tax women and girls who have no choice but to buy menstrual products because they menstruate. Campaigns to remove or reduce period taxes will inevitably touch on issues of discrimination within laws, public policies and decision-making processes and trigger broader conversations about gender equality.

Though GST had decreased from 7% to 5% across the board, people with periods were still unfairly paying into the system. In 2014, it's estimated that approximately 17,876,392 Canadian women between the ages of 12–49 spent about **\$519,976,963.00** on menstrual hygiene products.

That means the government collected approximately **\$36,398,387.00** in government sales taxes because our uteruses did what they do naturally. Our government made money off our bodies.

Canada:
Calculations on taxation on women. ²⁶



UK: Protest in London opposite Downing Street where celebrity speakers called on Prime Minister Theresa May, 2017. ²⁷

Campaign tip: To be successful, campaigns on period taxes need the support from women and men. Hence it is extremely important to consciously involve men in the campaign and to position period taxes more broadly as an issue of justice and gender equality, rather than only a 'women's issue'!

²⁶ <http://www.canadianmenstruators.ca/>

²⁷ <http://www.bbc.co.uk/newsbeat/article/42424484/one-teen-has-been-campaigning-to-end-period-poverty>



“
I have to tell you, I have no idea why states would tax these as luxury items. I suspect it’s because men were making the laws when those taxes were passed.”

Barack Obama

USA: Barack Obama agrees, that periods aren't luxuries in this video interview.²⁸



Campaign material by unknown.²⁹

Break The Period Taboo

A campaign against unfair period taxes will likely trigger broader conversations about societal attitudes towards menstruation. It will therefore help to tackle the persisting stigma surrounding the issue of menstruation. Tackling period stigma is critical. Stigma is a key underlying reason for menstruation-related challenges around the world. It is because the issue of menstruation has been stigmatised and silenced for so long that unfair and discriminatory practices – including unfair period taxes – still exist today.

Campaign tip: Tax campaigns that also talk about the broader issue of period stigma and taboo have been found to be more successful overall. Have other countries in your region removed or reduced period taxes? Is your country lagging behind? Comparisons with other countries in the region can help get media attention and put pressure on political decision makers – no one likes to look like they are missing the boat.

²⁸ <https://www.youtube.com/watch?v=8c2Ro54Alkk>

²⁹ <https://pin.it/1NISE31>



Switzerland: A demonstration, initiated by *aktivistin.ch*, a Swiss feminist group, who used red food dye to color the fountains of Zurich on 4th October, 2016.³⁰



UK: The Group 'Bloody Good Period' organised a protest in Parliament Square, London to raise awareness on period poverty ahead of World Menstrual Hygiene Day on May 28th.³¹



India: A pad used to convey a campaign message.³²

When menstrual taboo is addressed during or after the campaign, further challenges beyond costs of menstrual products – such as lack of education, WASH facilities at home and in institutions, standards for products, and workplace policies – can be brought into the campaign.

³⁰ <https://www.rt.com/viral/361587-tampon-tax-protest-zurich-fountains/>

³¹ Source: WASH United

³² <https://www.picuki.com/media/1829968924470912135>

4. ADVICE FOR CAMPAIGNERS

Whether you are a small advocacy group or a coalition of organisations, and if you're just getting started or have already made headway with your campaign, we have a wealth of data, campaign learnings and other resources in this guide and on the periodtax.org website.

Having analysed campaigns on period taxes from around the world, we have identified some key success factors:

- 1. RESEARCH: Understand the period tax in your country and how tax changes can be initiated**
- 2. PLAN: Identify your campaign strategy**
- 3. ACT: Engage supporters and influencers, and leverage social and traditional media**
- 4. PERSEVERE: Don't stop after a successful campaign**

1. RESEARCH: Understand the period tax in your country and how tax changes can be initiated

It's important to know and understand your national tax system and when changes to taxation can be made to help you decide if it is worth starting a campaign right away. Our research report provides more details on the taxation of menstrual products along the supply chain, analyses why prices might not be reduced and offers valuable recommendations.

> What rates do and could apply?

Check the tax database to see how menstrual products are currently taxed. Check if your country applies different tax rates, such as a reduced rate (usually applied to basic necessities), a zero rate or has tax exemptions.

There are tax law limitations, such as in the European Union, where EU law allows countries to apply different VAT rates, including reduced rates, but zero-rating or tax exemptions are not possible. Therefore, campaigns in EU countries can only target the minimum reduced rate possible for their country.

Furthermore, check which category of items menstrual products fall under. If they fall under a category such as health, with other items that are already tax reduced, it might become easier to argue for tax reduction. Otherwise, experts might say that the category needs to be changed first.³³

³³ <https://economictimes.indiatimes.com/industry/healthcare/biotech/healthcare/why-the-debate-on-menstrual-health-in-india-needs-to-go-beyond-pad-tax/articleshow/59611560.cms?from=mdr>

> What are the cycles for changing taxes?

Some countries, such as Tanzania, have annual fiscal reviews and meetings in which tax changes are tabled, approved and changed in short cycles. In some countries tax changes might have longer cycles, and in others these decisions have no fixed date and can be tabled at any time.

> What are the processes for deciding tax changes?

Find out which institutions are responsible for tabling and deciding tax changes. In most countries these are done by the parliament.

The motivation to table tax changes can come from within the parliament, through political parties, a group of actors, or it can come from outside pressure. An example of this is Germany, where if a public petition reaches a certain threshold it must be tabled for discussion in the internal petition committee and then presented to the parliament.

Where public pressure has not been an effective technique, those seeking to challenge period taxes in the United States have turned to litigation [Crawford, Spivac, 2017]. This can be a lengthy process, but once the ruling has been done in one state, several others followed. For more details, read *Period Equity – A Legislative Toolkit*.³⁴

> Tax as government revenue

VAT on menstrual products is an income stream for the government, so when VAT is reduced or removed, that results in a loss of revenue. This means that campaigns against period taxes have two equal and opposing arguments.

Argument 1: Menstrual products should continue to be taxed because the government will lose money if the tax is removed. In Australia, the treasurer Josh Frydenberg argued that the exemption will cost states about \$30 million annually but that the losses could be offset by other sources. Similarly in Spain, government calculations show that the VAT reduction on menstrual products would lead to an €18 million reduction in income.

Argument 2: Menstrual products should not be taxed because the government is collecting money from unfair taxes on people who menstruate. In the USA, the \$3.7 billion national market for menstrual products generates upwards of \$125 million in taxes according to an approximate calculation. Similarly in Canada, a 2014 estimation shows that the 17.8 million women and girls in Canada who use menstrual products spent \$519.9 million on them, allowing the government to collect approximately \$36.4 million in taxes.

The weight of these two arguments will be tipped due to a country's economic context and the amount of tax that is collected. In addition, revenue being collected isn't necessarily the end of the story. In the United Kingdom, the reduced rate of 5% VAT on menstrual products is collected by the government and redistributed via a so-called Tampon Tax Fund to projects that improve the lives of disadvantaged women and girls. Although some advocates disagree with the idea that women must be taxed in order for the government to fund such projects, this was a positive way to distribute revenue from a tax that could not be further reduced due to EU tax law.

³⁴<https://www.aclu.org/report/menstrual-equity>

2. PLAN: Identify Your Campaign Strategy

After the research stage, developing a strategy commonly includes the following aspects.



Be aware that the overall strategy and the applied tactics can and should change, depending on the progress you make or what you learn throughout the campaign. There are many great advocacy guidelines with practical tools available that we recommend consulting if you are looking for more extensive advice. These can be found in the Appendix.

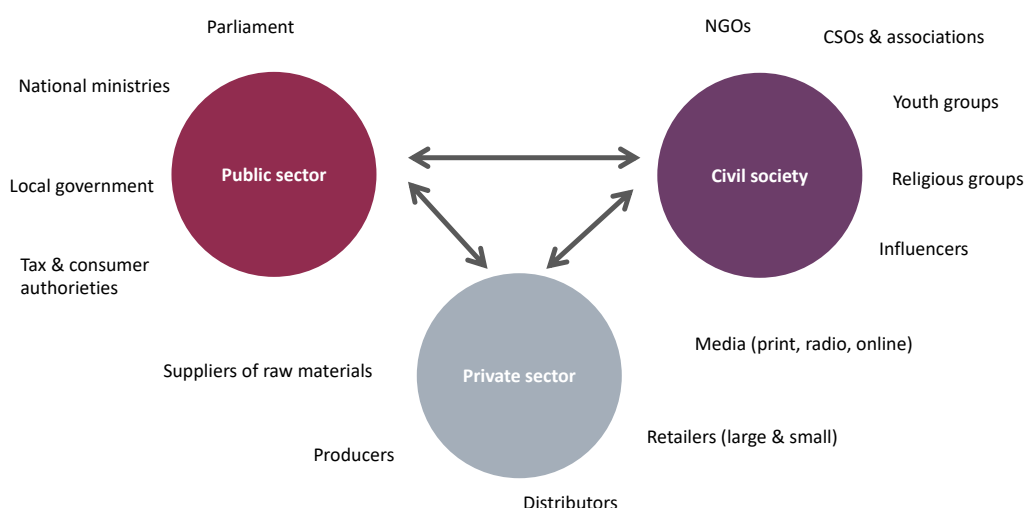
> Set your campaign goal

In this case it is easy: scrapping the period tax in your country!

As there are several arguments for challenging the unfair taxation of menstrual products (see chapter 3), choose the ones that have the most potential for impact in your country. A campaign can also be used to advocate for addressing period poverty overall, through alternative or additional policy instruments such as free menstrual product distribution in schools, for the homeless and in workplaces. However, it is advisable to be very focused on the campaign goal. Ensure that all menstrual products used to absorb blood, including products that are not yet common in your market such as menstrual cups or period panties, are covered by the potential new tax rate.

> Conduct a stakeholder analysis

There are many stakeholders involved in menstrual product taxation who come from the public sector, civil society and the private sector.



First, develop a list of stakeholders to gain a full overview of who are the actors in your country.

Identify the stakeholders who are critical to ensuring tax reduction pass-through.

Sometimes these are the same, but maybe there are some additional ones.

Then for a stakeholder mapping answer for each stakeholder the following questions.

Key contact persons	Why does the issue matter to them?	What is their position on the issue? (in favour, neutral or against)	What is their likely level of influence on the decision to scrap taxes? (high to low)	What is their level of influence to ensure the pass through of reduced taxes?	Who has influence over them?
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Adapted from: Tearfund Advocacy Toolkit, 2015.

This analysis will then help you to identify your target group, those who support your goals (allies) and those who oppose it (opponents). It also helps you to understand who has power and relevant influence, so as to draft a good strategy on how to engage your most influential stakeholders meaningfully and at the same time mitigate risks from opponents.

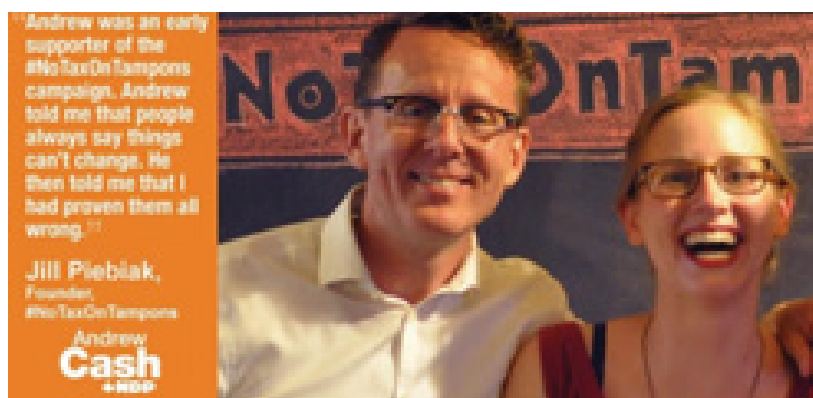
> Target:

In the tax campaign, the main targets are local and national governments, because they are responsible for developing and implementing domestic tax policy. Usually this is the Ministry of Finance and/or members of parliament. Ministries from related sectors such as health, gender, water and sanitation, and parliamentarians and political parties are important to consider as allies, as they have strong influence on the decision making of the Ministry of Finance or the parliament.

Campaign tip: Getting support from dedicated persons from within the target group as allies, has proven to be a highly effective tactic.

As you can see from the examples below, there are female and also male politicians who become active allies in the period tax campaign. But on the other side, in Utah, (USA), the suggested repeal has been rejected by an all-male committee.³⁵

Canada: Andrew Cash, Member of Parliament for Davenport supported the #NoTaxOnTampons campaign.³⁶



³⁵ <https://www.cbsnews.com/news/only-men-will-debate-the-tampon-tax-in-utah/>
³⁶ <https://twitter.com/AndrewCash/status/651446165989425152?s=20>



USA: California State Senator Steve Glazer.³⁷



Germany: Minister of Finance Olaf Scholz announces that he supports the tax reduction.³⁸ (Translation: Many women supported the reduced VAT. We are getting this now on track, because it is right! My suggestion is that it will start right away by 1st January.)



California: Assemblywoman Cristina Garcia holds a mock sanitary napkin to draw attention to her 'tampon tax' repeal effort.³⁹

³⁷ https://twitter.com/Steve_Glazer/status/717125923145977856?s=20

³⁸ <https://twitter.com/OlafScholz/status/1180143053711036417>

³⁹ <https://www.sfchronicle.com/politics/article/Repealing-California-s-tampon-tax-Gender-13707290.php>

Relevant Stakeholders

Liaise with your country's consumer authority or relevant other departments already during the campaign to identify if they have recommendations on the aspects that might be worth considering during a campaign. They might be even responsible for price documentation.

PRIVATE SECTOR: MENSTRUAL PRODUCT COMPANIES, RETAILERS AND OTHER ACTORS ALONG THE SUPPLY CHAIN

These are critical stakeholders to consider as they can be allies or opponents, and in some cases they can be secondary target audiences. Below are some examples of how the private sector has engaged in tax campaigns.

Private sector companies as allies:

- In Tanzania, some local product companies were part of the national coalition to rally for tax removal. They saw a potential to increase their local markets through lower price
- In the UK⁴⁰ and South Africa, retailers have chosen to pay the tax for their consumers

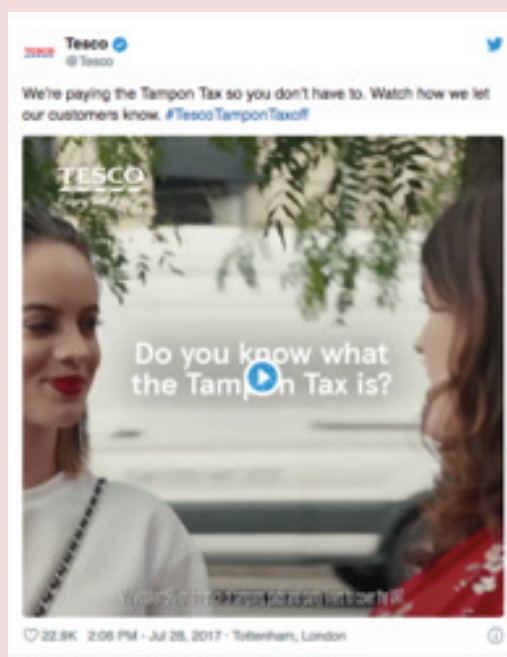
Private sector companies as opponents:

- In India, some companies argued publicly that tax reduction would harm their business, as remaining taxes on raw materials would reduce profits and create more favourable conditions for imported products

⁴⁰ <http://www.bbc.co.uk/newsbeat/article/40862782/waitrose-joins-tesco-in-reducing-price-of-sanitary-products-to-cut-tampon-tax>



South Africa: Shoprite, 2018 ⁴¹



UK: Tesco, 2017 ⁴²

Campaign Tip: It is good to understand the production and supply chain in your country, starting from producers, to importers, to retailers up to the final point of sales, especially if you aim for a reduction of prices. Read more on this in the research report.

> Identify your partners and co-advocates

While some petitions and initiatives start with just one or two individuals, they commonly grow from there. In Tanzania, for example, the campaign was conducted by a coalition of key partners from the WASH and SRHR sectors from the start, including NGOs, private sector organisations and the UN.

In general, it is advised to use the power of a coalition in the effective planning and implementation of the campaign.

Your co-advocates can be individuals, groups, organisations and institutions that have different strengths and capacities. Sometimes they will also provide direct funding and in-kind support. Think about which groups and organisations you can partner with that have access to influential stakeholders (see stakeholder mapping). Others can simply become supporters (see next chapter). Taxation and its legal aspects can be complicated, so it is advised to have team members or people at your disposal with a good understanding of the tax system and legal processes.

⁴¹ https://twitter.com/Shoprite_SA/status/1039770586338213889

⁴² <https://twitter.com/Tesco/status/890906254582960132>

> What will your tactics and activities be?

Depending on the available time and resources, and who will join the campaign, your activities can be very multifaceted. Some ideas are:

- Attending and actively participating in key conferences and meetings
- Launching a public petition on paper or online
- Creating a position paper and factsheets
- Writing letters or making phone calls to decision makers
- Taking the campaign to the streets or in front of the parliament
- Meeting with the target audience
- Creating a social media campaign
- Engaging the media
- Capacity-building of key stakeholders, for example on public taxes and menstrual hygiene
- Working with artists and musicians

You can get further inspiration and ideas from the case studies and campaign examples. Consider how the activity will help achieve your goal – it may be a great idea to host an event, for example, but unless it is relevant to achieve objectives, don't invest too much energy or resources in it.

Campaign tip: Online Petition

A campaign tool applied widely in period tax campaigns are online petitions. These are simple and cost-effective to set up, gather support easily and can attract media. The most well-known petition platforms are change.org, iPetitions.com and petitiononline.com. Your choice of platform really depends on what functions the platform offers in terms of publicity.

The goal is to collect lots of signatures and deliver them to your target publicly so they can see wide support for the issue. Petitions also help you recruit supporters – each person you ask for a signature can share your message with friends and you can invite them to join on-the-ground activities.

Here are some tips:

- Identify the right person or authority to address it
- Set a goal for the number of signatures you want to obtain and ideally set a date when you want to deliver the petitions to your target
- Use emails, websites, and social media to share your petition widely.
- Ask your supporters, allies and signatories to share it with their networks
- Post regular updates and interesting content to your website to keep people engaged
- When you deliver your petition to your target person or authority, make sure it is seen. For example, invite the media, write a press release or livestream the delivery on your social media page.



Germany: Handing over the petition with almost 190,000 signatures to the Minister of Finance, 2019.⁴³



Ghana: Youth activists supported by Plan International handing over their petition document signed by 2000 people to the Minister for Gender, Children and Social Protection on Menstrual Hygiene Day 2020.⁴⁴

⁴³ https://twitter.com/BMF_Bund/status/1181582681643126785?s=20

⁴⁴ <https://allafrica.com/stories/202006280091.html>

> When is a good opportunity for campaign activities to take place?

Identify opportunities for your campaign to draw the most attention. Menstrual Hygiene Day on 28th May or International Women's Day are key dates where attention in the media and among governments is high for the issue. There may be other opportunities, such as before elections or around large conferences. The cycles for changing taxes should also be taken into consideration.

> What funding do you need for the campaign?

It is advisable to make a budget plan during your strategy planning. Resource constraints or availability will influence which activities you can do, to what extent, and in what timeline.

Common expenses could include:

- Staff time and remuneration
- Costs for campaign materials including design, print and distribution
- Travel costs, depending whether team members will need to travel far or frequently
- Specific costs for activities (events and training sessions are especially costly!)
- Miscellaneous but regular costs, such as office space, software, stationary and phone bills

A good budget plan will look at what funding is currently on hand to support campaign activities and how much is needed for the duration of the campaign. Based on this you can adjust funding or decide to do some additional fundraising for your campaign. **Many period tax campaigns have relied on low-cost activities and kind contributions by supporters.**

> Planning for monitoring and evaluation

Monitoring and evaluating advocacy is about regularly assessing whether there are any changes in the 'big picture', if you are on track for success and re-assessing the strategy as your campaign unfolds. Be flexible and open to making adjustments in your targets, tactics and activities to mitigate some of the challenges and risks you faced during the campaign.

3. ACT: Implement the Campaign and Build a Supporter Network

You and your co-advocates cannot conduct a campaign on your own. You need the public, and likely some influencers, to support it too. The internet, social media and traditional media play a significant role in increasing awareness and in mobilising people to support your campaign. These communication channels will also help in building pressure on your target audience to force them to act.

> Build your supporter network

For a campaign to draw attention you need people who occasionally attend events, participate in activities (especially public-facing ones) and help to spread the message on social media. People will engage in a campaign if they believe in the campaign goals. Menstruation is such a personal topic that connects millions of women and girls worldwide, engagement can happen through personal connections and a strong interest in making a change.

Good practices in advocacy:⁴⁵

- Participation is about involving all the people interested in and/or affected by the issue. It is about consultation and cooperation to make sure that everyone who wants to participate is given opportunities to be included throughout the advocacy process.
- Representation is about ensuring that, when advocacy is done on behalf of other people, the views of those people are accurately and fairly taken into account at all stages of the advocacy process. It is about communicating with those affected to ensure that they are happy with advocacy messages, decisions, and actions undertaken on their behalf.

Campaign tip: *The more engaging and fun activities are, the easier it is to mobilise a supporter base. Work with wider networks of people, such as youth groups, community groups, women's groups, and public health associations.*



France: Protest in Paris, 2015.⁴⁶



India: #TaxFreeWings campaign in front of the office for GST-Council meeting in 2018.⁴⁷

⁴⁵ Adjusted from https://learn.tearfund.org/~/_/media/files/tilz/publications/roots/english/advocacy_toolkit/second_edition/tearfundadvocacytoolkit.pdf?la=en

⁴⁶ <https://www.thelocal.fr/20151112/i-bleed-and-the-state-wins-paris-tampon-tax-protest>

⁴⁷ https://twitter.com/adi_nal/status/1020658256509915137



Australia: Celebration on the announcement of tax removal.⁴⁸



Bangladesh: Students under the banner of voluntary organisation The 6th Sense formed a human chain in front of the National Museum demanding that the government scrap VAT on sanitary pads as proposed in the budget⁴⁹ Photo: Star

> Publicly engage influential people

An effective tactic has been to involve famous people and social media influencers who have a lot of reach. Their involvement can be as little as a single statement of support, but it ensures your campaign is seen by many – especially the media – and gets the attention it deserves. Find and reach out to influential people in your area who are engaged in the topic of menstrual hygiene and ideally who have influence on your target (see ‘stakeholder mapping’), including first ladies and politicians.

Campaign tip: When you engage the media, provide them with facts on the issue and discuss what they can and want to do. Often they are very busy.

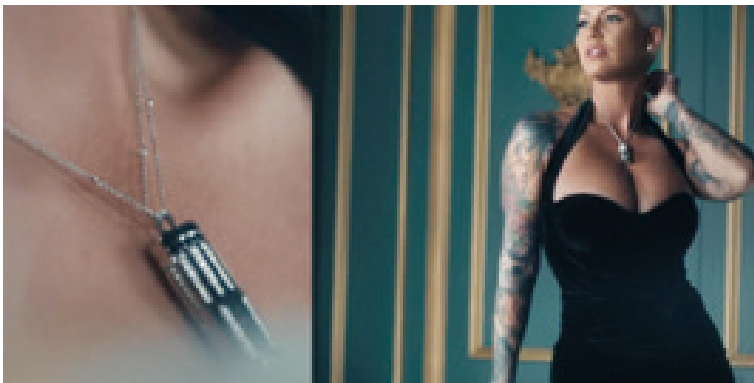
⁴⁸ <https://greens.org.au/magazine/tampon-tax-bill-passes-senate>

⁴⁹ Photo: Star <https://www.thedailystar.net/city/news/no-vat-pads-1763809>

A tax on periods is wrong.
Telling half the population
that their needs aren't
important is wrong.

Serena Williams

USA: Statement by Serena Williams.⁵⁰



USA: Luxurious campaign add and video with Amber Rose calls out taxes on tampons and pads for Period Equity.⁵¹



India: Padman Bollywood star Akshay Kumar.⁵²

⁵⁰ <https://www.taxfreeperiod.com/>

⁵¹ <https://www.adweek.com/creativity/amber-rose-positions-periods-as-a-luxury-in-this-ad-protesting-the-tampon-tax/>
Video: <https://www.youtube.com/watch?v=VLJ5LzYFKNY>

⁵² https://twitter.com/BharatKhatana_/status/1020681664568221696

4. Communicate the Issue

Good communication raises awareness about the importance of menstruation and why action needs to be taken to scrap the period tax.

> Prepare key messages and facts

It is important to craft key messages for your campaign. The key messages should be easy to understand and straightforward.

Some campaigners use their hashtag to reflect the message e.g. #NoPadTax, #NoLuxury or #TaxFreePeriod

To make a case for your campaign, **facts** are necessary to back up your key messages.

Facts could focus on:

- How many women and girls menstruate in your country
- How much women and girls spend on menstrual products and taxes
- How many women and girls cannot afford menstrual products

Most issues affect people at a personal level and it is likely there are many different opinions and feelings, especially around such a personal, gendered and taboo issue like menstruation. Therefore, storytelling is a powerful tool to communicate this issue, in addition to and especially if you lack some of the facts. Finally, prepare arguments against a backlash (see chapter 5 'How to Address Counter Arguments').

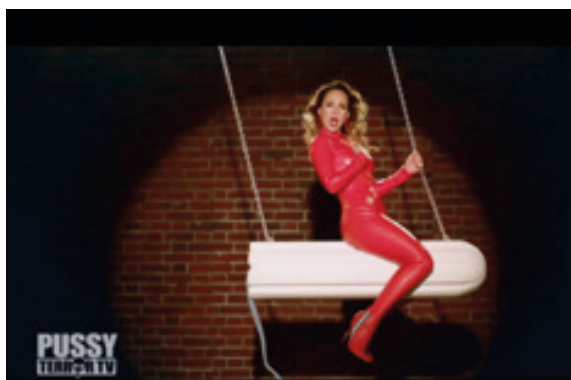
Use facts and stories, and tailor them to the people you are targeting and the channels you use. Pay careful attention to the language you use in your message and make sure it is informative, respectful and encourages people to get involved.

> Use social media

Using Facebook, Twitter, Instagram and other social platforms can be a very cost-effective way to spread campaign messages and engage with influencers, supporters and even your target audience. Make sure you follow government officials, government departments, organisations, media, business and other stakeholders related to the issue, and tag them in your posts as needed. Consider a Twitter campaign aimed at key decision makers.

Campaign tip: Create and offer free campaign materials to your supporters for them to share on social media.

Using humour has proven to be an effective mechanism, especially for getting shares and likes.



Germany: Comedian Caroline Kebekus in a fun video as an 'ode to the period'.⁵³



Australia: Drop It Coz It's Rot: Dropping the Tampon Tax.⁵⁴

> Engage with the media

Using the media is one of the most effective ways to raise public awareness and spread your campaign messages. Usually your target group, allies and opponents pay close attention to the press and TV.

Examples of media coverage for a campaign include:

- Radio phone-ins or TV appearances
- Press releases
- Briefings and content for journalists
- Writing opinion editorials
- Involving journalist in the campaign from the start

Campaign tip: If you are creating interesting stories and innovative campaigning formats, you will be able to draw media attention. For example the Tampon Book (see campaign examples) received a Design Award, which was then picked-up by lots of media outlets even outside Germany.

Media partners have been great allies in successful campaigns in coming up with their own content, such as the example from the Bauer Media group (Australia), Bloomberg (USA), BBC (UK), neon magazine (Germany).



Australia: The Bauer Media Group, one of the largest privately owned publishing groups, supported the Australian campaign through a dedicated website.⁵⁵

⁵³ <https://www.youtube.com/watch?v=BOBvi93BLVw>

⁵⁴ <https://www.youtube.com/watch?v=wEdtTbtmxml&t=93s>

⁵⁵ <http://www.bloodyannoying.com/>

4. PERSEVERE: Don't stop after a successful campaign

If your campaign was successful – congratulations! Celebrate the success with your supporters and allies.

A valuable lesson learned from previous campaigns is that campaigning does not stop, even once the government removes or reduces the period tax.

> The two main reasons for this are, I) prices do not drop immediately and/or II) producers and distributors don't pass through the tax reduction.

See also box on page 16

It is advised to work on a strategy during the campaign to ensure tax reduction pass-through.

Campaign tip: Document product prices before and after tax reduction or removal.

If prices do not drop according to tax reduction, there are steps you can take:

- Create an information campaign to tell the public about the changes and that prices should have dropped relative to the drop in tax
- Continue to work with your target national and local governments to talk about accountability or legal or other policy mechanisms
- Involve the media and ask companies who have not passed through tax reduction why they have not done so
- Establish discussions with finance departments and companies along the supply chain to ensure tax reduction is passed through
- Consult with the consumer authorities and get informed about relevant legislations that help ensure pass-through or address profiteering

> Continue to advocate for the need to improve menstrual health and hygiene for all women and girls.

In most countries, period tax campaigns are an entry point to talk with governments and key stakeholders about further challenges for women and girls in managing their menstruation. An example is period poverty – where the affordability of menstrual products will remain a challenge especially for the poor. This has been successful in Scotland and South Africa, where tax reduction was coupled with product distribution schemes in schools. And of course, campaigns open doors to discussions of other needs, such as education or infrastructure.

5. CASE STUDIES

The following are interviews with period tax activists in Tanzania, Rwanda and Germany who share valuable experiences and advice.

CASE STUDY - TANZANIA

On 1st July, 2018, sanitary pads were made VAT exempt in Tanzania. However, due to a perceived failure in tax exemption leading to reduced product prices and a lack of planning for policy implementation after the tax was dropped, it was reinstated on 13th June, 2019.

To learn more about the campaign we spoke with Halima Lila from Hope Centre Tanzania and Priya Sippy, Communications and Campaigns Manager from WaterAid Tanzania.

When did you start the campaign to remove the period tax and how did you get the idea?

There were a lot of organisations working on menstrual health and the issue of taxation in Tanzania. From 2015 to 2016 there was movement on the ground for the removal of the period tax. That's when the government saw that so many people were moving in on the issue.

You saw that there was a momentum of different organisations and you developed a strategy together. Can you explain what you did and what the strategy included?

The first Menstrual Hygiene Day celebration in Tanzania was in 2015 and in 2016 and 2017 the celebrations were quite small because of funding issues. 2018 is when we came together and were able to do a much bigger event that we held in the Dodoma.

The whole coalition attended the event and we invited the government, the Deputy Speaker of Parliament and the Deputy Minister of Health. We used speeches, presentations and a fact sheet to push the argument for tax exemption. Shortly after the event they announced the budget for the next year and they had decided to remove the VAT.

Besides the good timing of the event, what were other factors in your success?

We worked really closely with governments in putting the event together. Having them on board before the event was important, because then it wasn't us against them, it was about how we could make this issue better together.

There was a lot of advocacy done by some parliamentarians, such as engagement through the women's caucus. Many members of parliament were against the issue of menstrual hygiene being discussed in parliament, but our Prime Minister, who is a very powerful person in Tanzania, stood up and said that discussing issues like menstrual health and hygiene is critical in Tanzania. That was very huge for us. It provided a lot of push and it was therefore a lot less effort for parliamentarians to say "yes" because advocacy was happening from the inside.

It was unfortunate that the results of the tax removal didn't result in the expected drop in product prices. What were the reasons why it didn't drop as expected?

It was the supply chain. Tanzania is very big, so until it reaches all areas a product will cross a lot of hands. There are a lot of percentage increases, and that determines the price at the last mile.

The prices go even higher in rural areas because all transport costs are added.

The removal of tax was so immediate and then returning the tax was also so immediate, that most of the producers still had their old products. We've been arguing to the government that they need to give us the time, at least two or three years, and then we can do an analysis. Given how little time we had, we couldn't even do the analysis.

Would you have done anything differently in your campaign if you'd have known that the tax would be introduced again?

We relaxed after the VAT was removed; we didn't continue the way we did when we advocated for its removal. We were focused on the Ministry of Health and we should have focused on the Ministry of Finance and learning how taxation works. Also, we should have worked with the Tanzania revenue authority, taxation people, and finance ministry officials in local governments to have had them as our allies in checking prices. And set up roundtable meetings with government officials and people from producers and retailers to discuss solutions for product price reduction.

While us NGOs were celebrating the tax exemption, the end user didn't know about it, and they were still buying products at the same price. When the consumers know their rights they will demand their rights. But campaigns like these need extra funding to inform the public and retailers.

What is some key advice you would give other campaigners?

1. The issue of finance and tax can be quite dry, but there are so many really powerful stories from girls who are not able to manage their periods because they can't afford products. Tapping into those stories and training some young girls to speak to the media can be quite powerful.
2. Getting as many partners together as you can in a coalition and having one voice is important. Build strong relationships within the government and know who your allies are.
3. Before any campaign do a political economy analysis and nail down who the change maker is.
4. Then having a game plan for afterwards – be able to recognise what steps you take after your campaign win.
5. Finally, know who you want to reach and have a bold, and interesting campaign to get the media attention and catch the public's eye.



Announcements of campaign success.⁵⁶



Campaign to stop the reinstatement of the period tax.⁵⁷

Further reading:

<https://menstrualhygieneday.org/pedibilakodi-why-the-vat-exemption-on-menstrual-pads-should-be-kept-in-tanzania/>

<https://imher.net/blog/2019/08/tanzania-vat-flip-flop/>

⁵⁶ <https://twitter.com/wateraidtz/status/1007477135869665280>

⁵⁷ <https://menstrualhygieneday.org/pedibilakodi-why-the-vat-exemption-on-menstrual-pads-should-be-kept-in-tanzania/>

CASE STUDY – GERMANY – #KEINLUXUS

Germany agreed to reduce the VAT on menstrual products from a standard rate of 19% to a reduced rate of 7% from January 2020. It all started with a 2017 online petition by Nanna-Josephine Roloff and Yasemin Kotra. In 2019, Einhorn and the youth magazine NEON launched an additional petition to the Petitions Committee of the Bundestag. The success of this petition led to the government having to acknowledge the request officially. The following interview is with Elena Weidemann from Einhorn.

When did you start your campaign?

We started planning in autumn 2018 and my colleague Cordelia met with NEON in November 2018. In February we prepared the petition for the Bundestag, which was launched on 30th April, 2019.

How did you arrive at the idea to do this?

The motivation was obvious: the 19% tax on menstrual products was unfair, especially because other products, which are not basic necessities, are taxed at the reduced rate of 7%, including cut flowers, truffles or salmon caviar. People who menstruate do not have a choice. If there is a tax rate for products of daily consumption, why shouldn't products that menstruators need every month not be taxed as such? We wanted to remove this unfair, gender-based discrimination in taxation.

In addition, the petition was a way to continue the de-stigmatisation of periods in society. Furthermore, we wanted the Bundestag (the German parliament) to deal with the issue, and especially be aware of patriarchal tax law, and therefore we launched this petition.

What was your strategy?

In the campaign we wanted to reach a broad section of society and familiarise them with the issue to create indirect pressure on relevant politicians. On the other hand, we wanted to win over politicians and get them to voice their support for the tax reduction. Therefore, we concentrated on members of the Petition Committee, held multiple phone calls and met with some of them in person.

In terms of public awareness, we contacted different media with the help of NEON, created a website with key information, made a hip-hop music video, designed an online game, spread the message during events, Jule and Sarah from NEON used the Women's Day march to hold a speech from a demo wagon, and Einhorn held talks with key retailers. Their promise to pass on the tax reduction to consumers, such as by DM (one of Germany's largest drugstore chains), was essential to reduce product prices.

Because we convinced prominent people such as Joko Winterscheidt, Charlotte Roche and Lena Meyer-Landrut to share the petition, it created a huge media echo. This resulted in awareness of the issue across society once the threshold of 50,000 signatures on the petition was achieved.

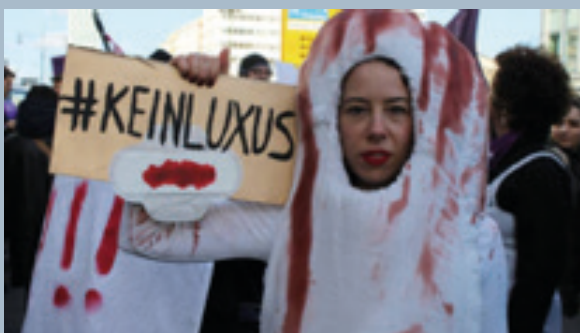
We started the cooperation with NEON and later on also supported the Tampon Tax Alliance with media reach, contacts and donation.

Would you do anything differently today?

Communication with Nanna and Yasemin (who launched the initial change.org petition) was not always ideal. I personally regret that and I am sad that they were not featured in our video. But overall I am satisfied with the campaign because the goals were achieved with joint forces.

What is your key advice for other campaigners?

1. Prepare and research well
2. Start your outreach communication even before the start of the petition
3. Find authentic testimonials
4. Find political stakeholders that can support you



Activists campaign for tax reduction during a Women's Day march.^{58,59}

Live broadcast from discussion in the Petition Committee of the Parliament.⁶⁰

Further reading:

<https://www.thelocal.de/20191203/tampon-tax-campaigners-to-fight-for-free-menstrual-products-in-germany>

NEON-Petition: Vier Dinge, die ich durch meine Rede im Bundestag gelernt habe (German)

<https://www.stern.de/neon/wilde-welt/politik/keinluxus/neon-petition--vier-dinge--die-ich-durch-meine-rede-im-bundestag-gelernt-habe-8964702.html>

⁵⁸ <https://www.stern.de/neon/wilde-welt/politik/keinluxus/>

⁵⁹ ©Denise Fernholz <https://www.stern.de/neon/wilde-welt/politik/keinluxus/petition-gegen-luxussteuer-auf-periodenprodukte--so-geht-s-weiter-8731562.html>

⁶⁰ <https://www.stern.de/neon/wilde-welt/politik/keinluxus/neon-petition--vier-dinge--die-ich-durch-meine-rede-im-bundestag-gelernt-habe-8964702.html>

CASE STUDY – RWANDA – #FREETHEPERIOD

Rwanda announced a removal of period taxes in November 2019. This interview is with key advocate Isabelle Akaliza on the campaign to #FreeThePeriod.

When did you start your campaign?

We started FreeThePeriod in August, 2019.

What motivated you to conduct the campaign?

Our motivation came from reading the SHEInnovates statistics on how, according to their SHE28 campaign, 18% of girls and women in Rwanda missed out on school and work in 2018 because they could not afford to buy menstrual pads. These absences are a potential GDP loss of \$215 per woman every year – a total of \$115 million annually in Rwanda. These statistics shocked us into action. Period poverty is a poorly researched issue, mostly due to the stigma related to it. A lot of us did not know just how deeply affected our country was by the issue, so these statistics birthed our movement.

What was your strategy?

The campaign aims to break the stigma around menstruation and change national policy through education and behaviour change with initiatives like hosting 'Twitter Challenges' where people pledge to donate period products, tag their followers and challenge them to donate as well. Social media challenges like these help us create nationally trending hashtags, which increases exposure and visibility.

While stigma plays a huge part, it is largely an institutional issue, tied up with economic disenfranchisement as well as the continued disregard for women's bodies. In regards to lobbying for tax exemptions, we reached out to policymakers to explain what the issue was and why we believed tax exemptions was one of the solutions.

The most effective strategy was mobilising members of the general public through social media advocacy, because they then influenced policymakers. We've engaged the public through traditional media as well. We were invited to popular debate forums like 'The Square' and CNBC Africa's 'Power Lunch' to increase awareness on why tax exemptions could be beneficial in ending period poverty.

Would you do anything differently if you were to start the campaign today?

We would advocate for more eco-friendly solutions to ending period poverty.

What would be your key advice for other campaigners?

1. Social Media is a very useful tool. Use it to build a community, to spread awareness, and to engage with people
2. However, do not rely too heavily on social media activism because there is a digital divide, and it can also have generational limitations. Reach as many people as you can, using as many means as possible
3. Remain a loosely organised, grassroots movement for as long as you can



Activists from the #FreeThePeriod initiative fight against period poverty in Rwanda. ⁶¹

CNBC Africa reports on the successful campaign in Rwanda. ⁶²

Further reading:

- <https://www.cnbcafrica.com/videos/2019/12/13/rwanda-scraps-tax-on-sanitary-pads-a-win-for-the-africa-girl-child/>
- <https://www.newtimes.co.rw/opinions/bloody-hell-politics-periods>
- <https://blogs.lse.ac.uk/internationaldevelopment/2020/01/17/rwanda-removes-vat-on-sanitary-products-as-the-fight-to-end-period-poverty-continues/>

⁶¹ https://twitter.com/freetheperiod_/status/1169601344501682177?s=20

⁶² <https://twitter.com/cnbcafrica/status/1205522775454212099?s=20>

Further case studies

Two webinars also offer insights into further country case studies.

USA & UK:	India, Tanzania, Zimbabwe, Bangladesh:
Period Posse Presents: „Ending the Tampon Tax: Mobilising Policy Change in the US & the UK (2019) https://youtu.be/x6m7uB4VS88	Menstrual Health and Hygiene Web-dialogue 2: Scrap the Period Tax (14.01.2020) https://youtu.be/W1MgDDSmskk

6. HOW TO ADDRESS COUNTER ARGUMENTS

When you campaign for change it is normal to experience some resistance. Here is a list of counter arguments that are commonly brought up against campaigns for tax removal or reduction and how to respond to them.

1. Period products are inexpensive and taxes are already low, so why scrap them?

When considering individual products, taxes account for a small fraction of the price. But counted over a year or over a woman's lifetime, it adds up to a significant sum of money, especially for poorer women and girls. In addition to the financial aspect, the tax is a manifestation of gender inequality and discrimination against women and girls.

Campaign tip: Draw attention to the fact that period taxes are unfair and gender discriminatory, no matter how high or low they are.

2. Lowering taxes will not lower product prices.

Yes, in many countries the removal or reduction of period taxes alone does not necessarily lead to lower product prices. But the fact that it requires additional action doesn't mean that it is impossible. Ideally, the government and the public will hold producers and retailers accountable and pressure them to pass through tax reduction to consumers. In addition, lower product prices is just one positive effect of tax reduction, alongside triggering broader conversations about gender equality and tackling the persistent stigma surrounding menstruation.

Campaign tip: As part of the campaign, get suppliers and retailers to publicly commit to passing the tax reduction through to consumers. If they do, this will help you increase pressure on political decision makers and enable you to hold suppliers and retailers to account. Consider campaigning for products to be zero rated instead of tax exempt if this is possible within your country's tax system. Read more about this in the Research Report.

3. Poor people still won't be able to afford products even if they become cheaper.

Very poor people may still not be able to afford menstrual products even if a tax reduction or removal is passed on to consumers. To ensure access for all, further measures may be required that can also be complementary to a tax change.

Campaign tip: If the campaign aims to address period poverty, consider looking at other interventions and policy measures to improve access and affordability, such as free menstrual products in schools or distribution schemes for low-income households and homeless people.

4. Why repeal taxes on menstrual products when other basic items such as condoms or shaving razors are taxed too?

Taxes on menstrual products are unfair and gender-discriminatory because these products are basic necessities. Yes, there are other products that should be considered basic necessities and should be tax exempt too. Among them are items used by males. But that is another conversation which shouldn't derail governments from taking action on period taxes now.

Campaign tip: Be open but insist that it is time to scrap period taxes, even if there are other products that require tax revisions. That is another conversation.

5. Why do you only refer to women and girls? Menstruation affects people of other genders, too.

Absolutely. We recognise that not all women menstruate, and not all people who menstruate are women. We use the term 'women and girls' to refer to all people who menstruate.

GLOSSARY OF KEY TERMS IN ALPHABETICAL ORDER

Gender

Either of the two sexes (male and female), especially when considered with reference to social and cultural differences rather than biological ones. The term is also used more broadly to denote a range of identities that do not correspond to established ideas of male and female.⁶³

Luxury Tax

This is a tax on luxury goods charged as a percentage on all items of particular class. It may also be applied only to purchases over a certain amount. Only very few countries currently levy a luxury tax (US, Bulgaria, Norway) and menstrual products do not fall under it.

The term is often used by campaigners to highlight that menstrual products are taxed as luxuries in relation to other items which can be considered more luxurious. However, it is misleading as they are taxed the standard rate.⁶⁴

Menstrual Hygiene Management (MHM)*

In order for women and girls to manage their menstruation in safety and with dignity they need the following: a clean menstrual management material to absorb or collect menstrual blood that can be changed in privacy as often as necessary for the duration of a menstrual period, soap and water for washing the body as required, and access to safe and convenient facilities to dispose of used menstrual management materials. They also need to understand the basic facts linked to the menstrual cycle and how to manage it with dignity and without discomfort or fear. It can include the „broader systemic factors that link menstruation with health, well-being, gender equality, education, equity, empowerment, and rights.^{65, 66}

*Other terms used by organisations are ‘menstrual health’ and ‘menstrual health and hygiene’.

Menstrual Products

This is a collective term that refers to absorbents and products designed specifically for the absorption or containment of menstruation. These include, but are not limited to, tampons, disposable or reusable sanitary towels, menstruation underwear and menstrual cups.

Menstruators

Menstruators is a collective term for all people who menstruate. This includes women, girls, trans men and people of all genders who have periods. Throughout this guide, the term ‘girls and women’ is used for clarity yet refers to all menstruators.⁶⁷

Period Equity

The term was coined by Jennifer Weiss-Wolf: “In order to have a fully equitable and participatory society, we must have laws and policies that ensure menstrual products are safe and affordable and available for those who need them.” Period equity includes tax removal and addressing period poverty among vulnerable and marginalised people, such as those in prisons or shelters.⁶⁸

Period Poverty

There is no agreed definition, but commonly it is defined as an issue affecting women and girls who don’t have access to safe, hygienic sanitary products often due to financial constraints. Sometimes it is also inclusive of community stigma and sanctions and having a poor knowledge of menstruation. Thus, some organisations use the term congruent with a lack of good menstrual hygiene management.^{69, 70}

Period Tax

We use this term to refer to all types of taxes placed on the production, distribution and sales of all types of menstrual products. It is important to note that legally a period tax does not exist, they are usually a (sub) category of items under a country’s tax law and taxed accordingly.

Pink Tax

This is a term that is often used by campaigners to refer to products or services that are marketed for women and girls that often cost more than the men’s equivalent (e.g. shavers). The term refers to the frequent use of the colour pink in marketing that is aimed towards women and girls. Considering that the tampon tax could be considered gender-based taxation, it can fall under this term, but pink tax is generally wider.⁷¹

Sales Tax

A sales tax is a tax paid for the sales of certain goods and services. Usually laws allow the seller to collect funds for the tax from the consumer at the point of purchase or sale.⁷²

Tampon Tax

This term is a catchy alliterative expression used by campaigners that refers to taxes placed on all menstrual products, including tampons, but also on sanitary pads, menstrual cups and others. It includes all taxes on these products, not only on tampons. We prefer the term ‘period tax’ to avoid misunderstanding that the tax might apply to tampons only.⁷³

⁶³ <https://www.lexico.com/en/definition/gender>

⁶⁴ https://en.wikipedia.org/wiki/Luxury_tax

⁶⁵ UNICEF (2019). *Guidance on Menstrual Health and Hygiene*

⁶⁶ https://en.wikipedia.org/wiki/Menstrual_hygiene_management

⁶⁷ <https://en.wiktionary.org/wiki/menstruator>

⁶⁸ *Menstrual Equity Toolkit* <https://www.aclu.org/report/menstrual-equity>

⁶⁹ <https://www.amwa-doc.org/period-poverty/>

⁷⁰ <https://www.bodyform.co.uk/our-world/period-poverty/>

⁷¹ https://en.wikipedia.org/wiki/Pink_tax

⁷² https://en.wikipedia.org/wiki/Sales_tax

⁷³ https://en.wikipedia.org/wiki/Tampon_tax

GLOSSARY OF KEY TERMS IN ALPHABETICAL ORDER

VAT/GST

A value-added tax (VAT), known in some countries as a goods and services tax (GST), is a type of tax that is assessed incrementally. It is levied on the price of a product or service at each stage of production, distribution or sale to the end consumer. It is an indirect tax which is paid on purchase.⁷⁴

VAT Exempt

When a product is made VAT exempt, no tax is paid by the consumer at the point of sale. However, the manufacturers and/or retailers of the same products do pay VAT on the raw materials used to create the products. VAT exemption means they cannot claim back that input VAT that they have paid, which means they are likely to pass this expense to the consumer by raising or maintaining retail prices.

Women and Girls

Although we campaign against unfair taxes that affect people of all genders who menstruate, we use the legal term 'women and girls' to refer to all menstruators. This is simply to highlight discrimination under the law and does not change the fact that it is not only women who are affected by unfair taxes.

Zero Rate VAT

When products are zero rated, VAT is still applied to them, but it is at a rate of 0%. This means that while manufacturers and/or retailers of the products will pay VAT on the materials used to create them, they will be able to claim back the input VAT they have paid. In this scenario, it is more likely that the VAT reduction will be passed through to the consumer in the form of a retail price reduction.

⁷⁴ https://en.wikipedia.org/wiki/Value-added_tax

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Recommended Online Reading

The History behind the Movement to End the Tampon Tax." n.d. Tax Free. Period. Accessed October 23, 2019. <https://www.tax-freeperiod.com/blog-entries/historytampontaxadvocacy>.

Pink Tax and Period Equity Legislation <https://billtrack50.com/blog/social-issues/sex-drugs/pink-tax-period-equity-legislation/>

Maria Alvarez del Vayo. 2018. "Half of the European Countries Levy the Same VAT on Sanitary Towels and Tampons as on Tobacco, Beer and Wine." *Civio*, 2018. <https://civio.es/medicamentalia/2018/11/07/14-european-countries-levy-the-same-vat-on-sanitary-towels-and-tampons-as-on-tobacco-beer-and-wine/>.

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Videos:

Menstrual Health and Hygiene Web-dialogue, 2020. "Scrap the Period Tax Low- and Middle-Income Country Perspectives" <https://youtu.be/W1MgDDSmskk>

Period Posse, 2019. "Ending the Tampon Tax: Mobilizing Policy Change in the US & the UK (2019)" <https://youtu.be/x6m7uB4VS88>

Ted-Med, 2018 "Periods aren't a luxury. Why are they taxed like one?" Linda B. Rosenthal <https://www.youtube.com/watch?v=W10vOGy2c30&t=4s>

Advocacy Toolkits

In the following are more generic advocacy toolkits that provide more background and tools for planning your advocacy campaign:

Tearfund, 2015 "Advocacy Toolkit" Second edition

https://learn.tearfund.org/en/resources/publications/roots/advocacy_toolkit/

UNICEF, 2019 "Youth Advocacy Guide",

<https://www.voicesofyouth.org/tools-resources/youth-advocacy-guide>

Christian Aid and SOMO, 2011 "Tax Justice Advocacy A Toolkit for Civil Society"

<https://www.somo.nl/wp-content/uploads/2011/03/A-Toolkit-for-Civil-Society.pdf>