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STATEMENT READ BY MS. ANGEL CUDJOE, ON BEHALF OF GHANA CIVIL SOCIETY PLATFORM ON SUSTAINABLE DEVELOPMENT GOALS ON THE REMOVAL OF TAXES ON SANITARY PADS AHEAD OF THE READING OF THE 2024 NATIONAL BUDGET ON MONDAY 13TH NOVEMBER 2023 AT THE CDD GHANA CONFERENCE ROOM, ACCRA

Ladies and Gentlemen of the Press, Good afternoon.

Menstruation is a biological process that marks the beginning of the reproductive age for a girl. Globally, 1.8 billion women and girls of reproductive age menstruate every month (UNICEF, 2019). Promoting optimal hygiene during menstruation is crucial for preventing menstruation-related infections. Unfortunately, about 500 million women and girls lack access to menstrual hygiene facilities, including safe and clean Menstrual Management Materials (MMMs) (UNICEF, 2019).

There are two main types of MMMs: disposable materials (including disposable sanitary pads and reusable materials (including reusable pads, cloths, and menstrual cups) (UNICEF, 2019). Disposable menstrual materials are mostly considered clean by women. Reusable materials can also be classified as clean if they are cleaned with soap and clean water, dried in sunlight, and stored in a clean place (Sumpter & Torondel, 2013; Kaur, Kaur & Kaur, 2018).

The World Bank (2022) notes that an estimated 500 million women and girls globally lack access to proper facilities for managing their menstrual health, posing health problems such as reproductive and urinary tract infections, which can subsequently result in future infertility and birth complications.

Impact of Poverty Period on women, girls and the country

The Ghana Education Services through the School Health Education Programme (GESS-SHEP) has established minimum guidelines for menstrual hygiene facilities. Despite the guidelines provided, over 40% of basic schools in Ghana do not have sanitation facilities. The non-availability of these hygiene facilities affects adolescent girls' retention in school, as most girls miss school during their menstrual cycle.

According to UNESCO (2014), one (1) in ten (10) girls in Sub-Saharan Africa are unable to attend school during their menstrual cycle, with most girls being absent from school for an average of four (4) days in a month resulting in the loss of approximately 13 learning days equivalent in each school term. In an academic year (nine (9) months), an adolescent girl loses 39 learning days, equivalent to six weeks of learning time, due to a lack of sanitary pads (UNESCO, 2014; Lusk-Stover et al, 2016). The cascading

effects of this situation on girls' lives are dire, influencing their ability to participate in the formal economy to improve their livelihood and thus, widening the gender and income inequalities.

Classification and Cost of Sanitary Products

The Government of Ghana, under the Harmonized System Code *9619001000*, classifies sanitary pads as 'Miscellaneous Manufactured Articles' which subjects them to a myriad of taxes including: 20% import duty; 15% Import VAT, and other import and statutory levies. This means that under the current tax regime, taxes are imposed on a biological necessity that women have no control over; thereby making sanitary pads unaffordable and inaccessible, especially to low-income households.

Sanitary products are currently enlisted in chapter 96 of the Harmonized System, and that attracts a 32.5% tax on imported sanitary pads, which comprises a 20% import duty and 12.5% in Value Added Tax. The impact of the taxes is the high cost of a pack of a menstrual pad which is between GHC 20.00 - GHC 40.00

Demands/Asks (to Parliament, Government (Ministries of Finance, Gender, Health) and Media

The campaign is demanding for the following:

1. Government to take immediate steps to scrap off sanitary pad taxes: Government to expedite actions to scrap off the current taxes (import tax of 20% and VAT of 15%) on sanitary pads. Currently, one pack of sanitary pad ranges between GHC20.00 and GHC40.00 (depending on the location and brand). A Ghanaian woman or girl may require more than one sanitary pad depending on the flow per period cycle.

The minimum cost of GHC20 is higher than the current national minimum wage of GHC14.88. This action would increase Ghana's prospects of attaining related Sustainable Development Goals, particularly; Goal 3 (Ensure healthy lives and promote well-being for all at all ages); Goal 4 (Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all); Goal 5 (Achieve Gender Equality and empower all women and girls). Additionally, government should develop an initiative in collaboration with development partners and private organisations to subsidize the cost of sanitary pads (locally manufactured or imported) just as it is done for condoms.

2. Increased funding for functional WASH services in schools throughout the country: The Government of Ghana must as a matter of urgency increase budgetary allocation to all Metropolitan Municipal and District Assemblies to enable them to provide separate WASH facilities for boys and girls that meet the WASH standards for all schools in the country. A 10% increase in MMDA's budgetary allocation can help improve the inadequate WASH services in schools. The following are the reasons why this proposal must be taken into consideration:

Increased access to education and learning hours: Girls' education is recognized as an investment into the future which has many valuable returns, including the health and economic prosperity of women

and their families. An inadequate WASH services at schools have serious problems for students and families as well including the transmission of pathogens through faeces and, to a lesser extent, urine. These conditions are worsened for girls, especially during their menstrual period as they become more prone to these.

According to a report shared by UNICEF (2018), girls' education can be supported with something as basic as girls-only toilets in schools. The non-availability of these facilities affects girls' retention in school. Studies by the Oxford University revealed that in Ghana, girls receiving pads overwhelmingly reported that they were better able to concentrate in school when using pads (98.4%). Further, 96.5% said they were better able to participate in 'other activities, such as sports and play' when using pads, and 100% said they were better able to help out at home (Scott, Dopson, Montgomery, Dolan & Ryus, 2009).

Improved Sanitary Environment for Schools: At the national level, the Ghana Education Service through the School Health Education Programme (GESS-SHEP) has established minimum guidelines for menstrual hygiene facilities. Civil Society Organisations such as WaterAid have also proposed standards for developing menstrual hygiene-friendly facilities in schools. Specifically, a school that is classified as menstrual hygiene-friendly satisfies the following guidelines;

- Possesses separate latrines for boys and girls and male and female teachers
- Has water supply for hand washing with soap facilities
- Changing rooms with adequate facilities for menstrual management
- Safety and security of users
- Easily maintained washed facilities with guaranteed high standards
- Established and practical mechanisms for collecting and disposing of menstrual waste
- Sustainable means of financing and maintaining the water supply, latrine and hand-washing facilities.

Despite the guidelines provided above, over 40% of basic schools in Ghana do not have sanitation facilities. Increasing investment in WASH facilities will give the girls privacy and a conducive environment for them to manage their menstrual cycle during school hours.

Improve the quality of health: When girls and women have access to safe and affordable sanitary materials and facilities to manage their menstruation, they decrease their risk of infection. This can have cascading effects on overall sexual and reproductive health, including reducing teen pregnancy, improved maternal outcomes, and fertility. Poor menstrual hygiene, however, can pose serious health risks, like reproductive and urinary tract infections, which can result in future infertility and birth

complications. An increased budgetary allocation will help advance the achievement of Sustainable Development Goal 6 (Ensure availability and sustainable management of water and sanitation for all).

Additionally, Government in collaboration with private organizations, civil society organizations and development partners such as the United Nations Population Fund (UNFPA), can promote access to good and quality WASH facilities. There is also the need to intensify education on menstrual hygiene management in all communities across the country to break the discriminatory social and gender norms, misconceptions, stigma, and other difficulties associated with the menstrual period in Ghana.

3. Improve local manufacturing of sanitary pads/re-useable pads: It is key for the government to remove all Value Added Taxes (VAT) and straight levies paid by local manufacturers (of sanitary pads and re-useable pads). The government needs to consider tax reliefs for local manufacturers (zero VAT rate, removal of straight levies and 5% import duty on raw materials). Additionally, there is a need for the Ghana Revenue Authority to re-classify raw materials to produce sanctuary pads as medical devices and not as it is currently classified as miscellaneous which attracts taxes. This is to ensure that menstrual pads are affordable for purchase/use as well as re-useable pads for those who will opt for this.

4. Best Business Practice among Ghana's peers: Ghana can learn from what her peer countries are doing in this respect. Kenya abolished taxes on sanitary pads as far back as 2004 and since 2011, the Kenyan government has been budgeting about \$3 million per year to distribute free sanitary pads in schools in low-income communities. In 2017, Kenya amended its Education Act to require distribution of sanitary pads at schools. Rwanda and South Africa have also removed taxes on sanitary pads. In 2013, the East African Legislative Assembly (EALA) passed a resolution urging members of the East African Community (EAC) to abandon their taxes on sanitary pads—Kenya and Rwanda are members of the EALA.

Bangladesh removed VAT on raw materials to produce Menstrual Hygiene products from July 2019 until June 2021 to stimulate local production. South Africa removed VAT on sanitary pads in April 2019 and as of February 2020, Nigeria exempts locally manufactured MH products from VAT (VAT Modification Order of 2021 ("MO 21")). Now is the time for Ghana to join its peers in protecting, guaranteeing, and upholding the fundamental rights of her adolescent girls and young women.

Conclusion

It needs to be re-emphasized that menstruation is a natural phenomenon and imposition of taxes on sanitary pads which is a basic necessity of life is reinforcing the gender and social norms which we strive to minimize. The lack of accessibility and affordability is throwing girls and young women out of school and businesses which further widens the inequality gap in education and economic empowerment of women and girls. There are health implications for the girls and young women who resort to use of unhygienic menstrual products because sanitary pads are expensive.

All products (sanitary pads, re-usable pads etc.) should be made affordable, accessible, and available to enable women and girls not to miss out on any educational and economic activities during their menstrual cycle. Government should support the local industries by giving them tax exemptions and incentives so they can reach their production capacities and meet market demands.

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