

A Study on Comparison of taxes imposed on Menstrual Hygiene Products in Top 10 Nations with Highest GDP

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ABSTRACT

Menstruation, a natural process that occurs in women, has been a taboo subject for centuries. It is a process that occurs when the uterus sheds its lining, resulting in vaginal bleeding. On average, a woman menstruates around 3000 days in her lifetime. Menstrual hygiene management (MHM) is critical to ensure the safe management of menstruation. However, due to the misconception that menstruation is a sickness, women often face difficulties accessing proper MHM, which leads them to use unsanitary materials, leading to vaginal diseases. MHM is essential for women's basic rights and dignity, yet it is not defined in global sanitation standards. Gender equity is part of the SDGs, but menstrual hygiene is not included, which is a hindrance to overall growth and self-worth for women. Menstrual health is critical to achieving several UN Sustainable Development Goals (SDGs), including SDG 1 (No Poverty), SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), SDG 5 (Gender Equality), and SDG 6. (Clean Water and Sanitation). Period poverty can be addressed by governments, civil society organizations, and the private sector by providing free or low-cost sanitary products, improving sanitation facilities, and promoting menstrual health education. Investing in menstrual health can have a variety of benefits, including improved gender equality, poverty reduction, and overall health and well-being. This paper is an exploratory study based on secondary research to on comparison of taxes imposed on menstrual hygiene products in top 10 nations with highest GDP. Menstrual health is critical to achieving several UN Sustainable Development Goals (SDGs), including SDG 1 (No Poverty), SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), SDG 5 (Gender Equality), and SDG 6. (Clean Water and Sanitation). Period poverty can be addressed by governments, civil society organizations, and the private sector by providing free or low-cost sanitary products, improving sanitation facilities, and promoting menstrual health education. Investing in menstrual health can have a variety of benefits, including improved gender equality, poverty reduction, and overall health and well-being. Understanding this can help achieve gender equality in all sectors because women must not be punished for being women.

Keywords: Menstrual hygiene, Taxes, Menstrual hygiene management (MHM), Sanitary pads, Tampons, Menstrual cap.

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1. INTRODUCTION

Menstruation is a natural process that occurs every month as a woman's body prepares for pregnancy, when not conceived the uterus sheds its lining. This shedding results in vaginal bleeding which is part blood and part uterine tissues. This natural process has been taboo and talked about in hushed voices throughout the ages the until 21st century. On average, a woman menstruates around 3000 days in her lifetime. (Ahmed & Yesmin, 2008). It usually begins in girls around the age of nine and twelve (menarche) and lasts around forty-five to fifty-five (menopause). It is seen as a sickness and not as a natural part of a women's physiology, such misconception prevents women from accessing safe menstrual hygiene management. Menstrual hygiene management (MHM) means having easy access to clean sanitary products and hygienic disposal of Sanitary products with sufficient availability of soap and water for washing of reusable pads. (Kuhlmann, Bergquist, et. al, 2019). In the absence of WASH (water, sanitation and hygiene) facilities and sanitary products women use materials like rags, sponges, cotton, old clothes for absorbing menstrual blood. (Tiwary, 2018). Foul smell in vagina is also a result of reusing the cloth without properly washing it and drying it in damp places which give rise to microbial growth and larvae. This could lead to vaginal diseases like Urinary Tract Infection (UTI) and Bacterial Vaginosis (BV), and if left untreated there is a higher risk of HIV, preterm birth and pelvic inflammatory diseases. (Tiwary, 2018). A study showed that 20% girls in rural primary school during menstruation do not attend school as there are no proper facilities for sanitation. (Ndlovu

& Bhala, 2016). While 23% of girls drop out of school altogether after the start of menses. (Nielsen and Plan India, 2010). With constant protest from many women's groups, public talks about tax free tampons and politician taking a positive stance, the society has witnessed tremendous change in recent years. In 2019 The Tampon Book (a book containing tampons) was launched by The Female Company (a company based in Germany which sells menstrual hygiene products) as a protest against the taxation of menstruation hygiene products at 19% VAT as luxury products in Germany. While actual luxury products like truffle and caviar were taxed as essential products at 7%. They found a loophole, the book contained tampons inside it and books being an essential product it was taxed 7%. The campaign brought it to people's attention that tampons and other menstrual hygiene products and MHM are a necessity not a luxury. In the same year German government scrapped the law and made tampons essential products, a positive step. On the 74th Independence Day of India, Prime Minister Narendra Modi broke the silence on menstruation when he held a sanitary napkin from Red Fort and touched on the topic in his speech. He talked about economizing of sanitary napkins and its availability to all women, a serious issue that was neglected for time in memorial. This was a huge step, when the leader of the country broke a long-standing taboo. However, it is a long road, changes must be made at the global level as well to bring a global change. MHM is a woman's basic right, to menstruate with dignity and yet it is not defined in global standards of sanitation. Although gender equity is part of 17 Sustainable Development Goals (SDGs) there is no mention of menstrual hygiene as a necessary aspect for the overall growth of women and their self-worth. (Tiwary, 2018). Sustainability is necessary for quality education and MHM in schools and workplace must be part of SDGs to achieve gender equality in all sectors. Women must not be punished for being women. Along these lines, this paper aims to study taxes imposed on menstrual hygiene products by the top 10 GDPs of the world and the effect it has on their female population.

We aim to understand; How one problem affects women around the world differently. It is not a matter of providing women with sanitary products. Rather it is a question of rights, the right to live a dignified life, and the freedom to be a woman.

2. LITERATURE REVIEW

Some of the most important aspects pertaining to menstrual hygiene that has been researched in the last 10 years are as below:

Taboo

The English word *Taboo* is derived from the Polynesian word “*tapu*” and has no negative or positive meaning attached to it. It simply means a phenomenon so powerful that it is beyond discussion. (Gottlieb, 2020). Taboo worked as social safeguards, usually imposed to protect individual/s and keep order. However, using taboos blindly may lead to social imbalance and discrimination, and taboos attached to menstruation have led to this practice of discrimination. (Yagnik, 2019). Menstruation fits all three categories of Goffman's stigma theory. Firstly, the abomination of the body is present in unclean and disgusting narrative of menstruating women. Second, this aversion creates ways for social distancing and third, differentiated treatment of female body in respect to men. (MacLean, Hearle, et. al, 2020). Religions around the world except for Sikhism (which considers menstruation as a natural process), have negative connotations attached to menstruation and women of menstruating age. Islam, Judaism, Christianity, Hinduism, Buddhism and Shintoism all describes menstrual blood as dirty and have specific rituals of purification leading to the belief that menstruating women are dangerous, pollutant and unclean. (Tan, Haththotuwa, et. al, 2017). This narrative has followed through in contemporary times, when Ashley Montagu an anthropologist in 1940, argued that superstitions attached to menstruating women like spoiling pickles, killing plants etc are true, as menstruation blood has “menotoxins” (a toxic bacteria). Several other so-called anthropologists argued along the same lines, one incident is of an “experiment” conducted on rodents by injecting them with menstrual blood, which died proving the poisoning properties of menstrual blood. (Tan, Haththotuwa, et. al, 2017). Eventually, Bernhard Zondek, an Israeli gynaecologist disproved this theory by performing a similar experiment on rodents with mixing antibiotics with menstrual blood before injecting it, proving that bacteria killed the rodents not woman's evil blood. (Tan, Haththotuwa, et. al, 2017). In India women's mobility is restricted both domestically, women are asked not to enter kitchen or place of worship and to have separate beds, rooms and sometimes habitation; and publicly they are barred from entering religious temples and to not partake in religious gatherings, to not have a high standing position in religious institutions etc. (Prasanna, 2016). The concept of divinity attached with menstruation cannot be countered with biological claims, menstrual stigma and its divine character has their genesis in the idea that a menstruating woman is a potential mother. So, to control the liberty and mobility of a woman, menstruation is glorified or demonized respectively to save family/community honour. (Arora, 2017). The pursuit of a patriarchal society to control a woman's movement is also evident by historical practice of *menstrual etiquette* originated in Europe during the Middle Ages. (Moffat & Pickering 2019). It so follows that in Europe bodily excretion was seen shameful in both men and women, during the Enlightenment age mind was attached with rationality and body its opposite, a mere vessel. These two views combined put women in a vulnerable position, with their unique reproductive process, they were “othered” as irrational being. (Moffat & Pickering 2019). With their uncontrollable “vicious fluid” transgressing bodily boundaries was termed as threat to social order/boundaries, thus justifying restricting women to “back regions” (private spheres). This is the narrative used in western societies to control women's public engagement according to some feminist scholars. (Moffat &

Pickering, 2019). Today women are actively participating in public, thus *menstrual etiquettes* according to Moffat & Pickering (2019) is contemporary way of solidifying social boundaries where menstruation must not be discussed. Even the so-called 'feminine hygiene' products and advertisements are fuelling the fire of taboos, by proclaiming that menstruating bodies are dirty, menstrual blood is repulsive and must be managed quietly to avoid embarrassment through good smelling products. (Moffat & Pickering, 2019). Public spaces for women are largely uncomfortable, violent and discourage femininity, propelling women for using contraceptive to eradicate the menstrual process, which is an extreme form of control. (Moffat & Pickering, 2019). Even in schools, menstrual education is given separately to girls, stigmatizing the phenomena to young minds that it is a private business. (Moffat & Pickering, 2019). For instance, Arora (2017) discusses that young girls in beginning are taught that their bodies must be 'disciplined' and menstruation must be 'managed' in light of cultural norms. Consequences of stigmatizing natural phenomena are dangerous to women's health. For example, in Indonesia, Kodi men believes that Gonorrhoea is transferred from women. Moreover, they believe to heal oneself, men shall pass it to women through intercourse because during menstruation women purge all the infection and toxicity out of her body. (Tan, Haththotuwa, et. al, 2017). Another example is separation and seclusion of women during menstruation in Nepal due to unholy nature of menstruation, also known as Chaupadi system. It was criminalized in Nepal (2005), yet it is still followed in many rural and urban societies, due to common misconception that bad things happen to families if women do not follow this practice. The secluded huts persist the danger of sexual harassment, unhygienic conditions, insect bites and health problems for girls. (Thapa, Bhattarai, et. al, 2019). PMS (premenstrual syndrome) in western society is a form of excuse for women's assertive behaviour and not just a condition. The word is used blatantly by men and more so by women to excuse their 'unladylike' behaviour, pertaining that woman must behave in a certain manner. (Gottlieb, 2020). The condition is also used to discourage women's right to political leadership, due to popular belief that PMS and hormones can lead to irrational decision-making. (Gottlieb, 2020). In many societies teaching sexual and reproductive health in school is either a taboo or staff is ill-equipped. For example, in a study done in Oyugis, Kenya found that many school girls were unaware of menstruation before it occurred. Due to anxiety attached to 'leaky bodies' and lack of menstrual sanitation facilities, this resulted in many of them either failing or falling out of school. (MacLean, Hearle, et. al, 2020).

Health Essentials

The taboos have negative effects on women's health apart from inequalities and exclusion. Due to lack of education about their own physiology, women engage in poor menstrual hygiene practices that may lead to diseases that are cancerous and deadly. As a consequence of menstrual stigma, women had no knowledge about other menstrual hygiene products and were shameful of discussing the topic, this suggested that they did not share discomfort to their families. (Arora, 2017). Lack of systematic study impacting menstrual hygiene and resources is largely absent in development sector. (House, Mahon, et. al, 2013). Without any access to proper sanitary products and WASH facilities women face difficulties in practicing safe menstrual hygiene and this also effect their psychosocial wellbeing. (House, Mahon, et. al, 2013). Infrastructural problems like a report suggests, 40 percent of Indian government school lack functioning toilets, and policy level problems leads to school absenteeism by girls or altogether drop out leaving them vulnerable to child-marriage and violence. The same problem is faced in the workplace exposing women to harassment and humiliation. (Arora, 2017). There is a lack of awareness about the use of menstrual products, most women use clothes and other unsafe materials. It is found that if used with proper WASH facilities, reusable sanitary napkins can be safe, however much research points that in most cases it is more harmful and women suffer from urogenital infections. (Elledge, Muralidharan, at. el, 2018). Moreover, menstrual taboo extends beyond physiology, to menstrual hygiene management. Tampons and menstrual cups due to their penetrative nature are controversial in South Asian societies. In Indian society a women's virginity and purity is prioritised and using such products, especially before marriage is seen as an act of pleasure and breach of celibacy. (Yagnik, 2019). In other cases, desperation for sanitary products have led many adolescent girls into transactional-sex in Kenya. A natural phenomenon has become a tool for sexual violence. (MacLean, Hearle, et. al, 2020). By treating menstrual hygiene products as a luxury, women of low-income and poor households suffer indefinitely for being female. A study found, in US that many low-income women struggle to buy food, much less menstrual hygiene products. (Kuhlmann, Bergquist, et. al, 2019). Some relied on hospitals, donation boxes, dollar stores while some stole sanitary products out of desperation. This shows the utter breach of a women's dignity and discourages them from participating in their social and economic life. (Kuhlmann, Bergquist, et. al, 2019). With incorporation of hygiene and sanitation facilities in infrastructure design, availability of sanitary pads is a necessity for school going girls to working women and labourers. (Mahon & Fernandes, 2010). In South Asia school curriculums have limited formal education about menstruation, lack of awareness leads to unhealthy practices. Limited education and lack of access to sanitary products hamper's school performance of girls. (Mahon & Fernandes, 2010). Montano (2018) argues that menstrual products like sanitary napkins, tampons shall be readily available in public restrooms, much like toilet papers instead of treating them as luxury goods. Montano (2018) found that Bring your own tampon (BYOT) policy is undignified for women especially, homeless women, who have to choose between food or managing menstruation. If toilet rolls are necessity, then so are MHM products and safe disposal, they are ruled out because men do not have periods and female representation in legislature is lacking. (Montano, 2018). Interestingly, Thomson, Amery et. al, (2019) contest the very definition of menstrual hygiene management (MHM), they argue that the word hygiene is contestable as it entails that menstruation is unhygienic. Providing women with sanitary

products is important, but it does not challenge the structure of power that generate menstrual stigma. Focusing on rights is more implicating, the very right of women to have access to these products without tax or free for that matter. (Thomson, Amery et. al, 2019). Moreover, failure of providing facilities like safe disposals of sanitary products result in solid waste, negatively impacting sustainability. (House, Mahon, et. al, 2013). With climate change, risk is two-fold for women as well as for environment. Sanitary products are mostly non-biodegradable and in the long run they pose risk of cancer, toxic shock syndrome etc. However, the biodegradable option like reusable napkins is either risky or expensive. Availability at this point must be matched with cost-effectiveness and environment friendly. (Borowski, 2011) The lack of data on positive impact of Menstrual hygiene management has been crux of the issue, which impede government and others organizations from implementing proper use and target of resources. (Phillips-Howard, Caruso, et. al, 2016).

Positive Awareness

In recent years and in past too, there has been positive developments in regards to menstruation awareness and menstrual hygiene. Instead of constantly seeing it as a negative problem, a right based positive outlook and approach is necessary for change. (Thomson, Amery et. al, 2019). In United States, in several states, constant talk of tampon tax and period poverty have brought positive legal changes, around taxing of menstrual products. (Thomson, Amery et. al, 2019). An extremely important case is of, Nixon Otiena Odoyo a 16-year-old boy from Kenya, who responded with a campaign “Keeping girls in school”, when he noticed high rate of girls dropping out of school when they could not afford sanitary products. He proposed fundraising football tournaments, raising 650 USD and provided over 500 girls across 10 schools with sanitary products for a month while also raising awareness among men and women alike. (House, Mahon, et. al, 2013). Many politicians acting as ‘period rights activists’ have started a wave in society of challenging menstrual taboos. (Gottlieb, 2020). There is also a warning of Eurocentrism (looking at a problem from a western perspective) to the movement, as every society have different meanings and must be challenged in their specificity. Rungus people of Borneo, have tradition of letting the blood flow freely, the women of community are “free bleeders” making men aware and comfortable with this natural phenomenon. This is a positive reminder that not all societies have a negative view of menstruation. (Gottlieb, 2020). In 2016, a legislation was passed by New York City council after much protest by Free Tampon Foundation (2013) which is built on the idea that all restroom in public must have access to free sanitary products. The legislation made menstrual products free in public school restrooms and prisons. Similar legislations were passed for public schools in California and Illinois in 2017. (Montano, 2018). In India, after a year long protest throughout country and through social media campaigns, 12% tax on sanitary products was scrapped from Goods and Services Tax (GST) in 2018. (BBC).

(Table 1: Literature Review)

Interrelation of Sustainable Development Goals and Menstrual Hygiene Products

The United Nations (UN) Sustainable Development Goals (SDGs) aim to promote sustainable development by addressing global challenges such as poverty, hunger, health, education, gender equality, and climate change. Menstrual hygiene management (MHM), which is critical for women's and girls' health, dignity, and well-being, is one of the SDGs that is frequently overlooked. The SDGs are closely related to menstrual hygiene products in this context, as they seek to address the barriers that women and girls face in accessing these products and managing their menstrual health. The SDGs that are most relevant to menstrual hygiene products are SDG 3 (Good Health and Well-Being), SDG 4 (Quality Education), SDG 5 (Gender Equality), and SDG 6. (Clean Water and Sanitation). These objectives are interrelated and interconnected, and they all have a significant impact on menstrual hygiene management.

SDG 3 aims to ensure the health and well-being of all people, including women and girls. Menstruation is a natural process that necessitates proper MHM in order to avoid health issues such as infections, reproductive tract infections, and cervical cancer. As a result, having access to menstrual hygiene products like sanitary pads, tampons, menstrual cups, and reusable pads is critical for good menstrual health. Furthermore, SDG 3 aims to promote universal access to sexual and reproductive health care services, including MHM education and product access.

SDG 4 aims to improve education and learning opportunities for all people, including girls. Education is critical in breaking down the stigma surrounding menstruation and providing accurate information on MHM. Lack of education and awareness about menstruation can lead to harmful practises like using unsanitary materials or skipping school during menstruation, which can harm girls' education and future prospects.

SDG 5 seeks gender equality and the empowerment of all women and girls. Access to menstrual hygiene products and education is a fundamental human right that women and girls require in order to live with dignity and respect. Menstrual hygiene product access is a significant barrier to gender equality, as it can lead to exclusion, stigma, and discrimination against girls and women.

SDG 6 aims to ensure that everyone has access to safe drinking water and sanitation. Lack of access to safe drinking water and sanitation facilities can exacerbate the difficulties that women and girls face in managing their menstrual health.

Inadequate sanitation facilities, for example, can make it difficult to dispose of menstrual waste safely and hygienically, while a lack of clean water can make maintaining personal hygiene during menstruation difficult.

Finally, the SDGs are closely related to menstrual hygiene products because they seek to address the barriers that women and girls face in accessing and managing their menstrual health. Access to menstrual hygiene products, education, and services is critical for promoting women's and girls' health, dignity, and well-being, as well as achieving global sustainable development. To ensure that no one is left behind, governments, international organizations, and civil society must collaborate to prioritise MHM and integrate it into the broader development agenda.

Comparison of Gdp and Adult Women Population of The Top 10 Nations With The Highest Gdp

The table below ranks countries by Gross Domestic Product (GDP) in trillions of US dollars and adult female population (age 15+) in millions as of 2021. The United States comes in first place with a GDP of 22.67 trillion USD, followed by China with a GDP of 16.16 trillion USD. The top five countries are Japan, Germany, and the United Kingdom. The top ten is completed by India, France, Italy, Brazil, and Canada.

It is worth noting that China has the most adult female population, with 561.7 million, nearly four times that of the United States, which has 131.5 million. However, the United States has the world's highest GDP, more than \$6 trillion USD higher than China.

The table also shows the differences in GDP and adult female population between countries. For example, India has a comparable adult female population to China, but its GDP is nearly 14 times lower. Similarly, Canada has a lower adult female population than the other top ten countries, but its GDP is higher than Brazil, which has a significantly larger adult female population. Finally, the table depicts economic and demographic disparities between countries and sheds light on the global distribution of wealth and population.

(Table 2: Comparison of adult women population (Top 10 nations with highest GDP)

Taxes Imposed on Menstrual Hygiene Products – Sanitary Pads, Tampons, And Menstrual Cups (Top 10 Nations With Highest Gdp)

Here is a list of the types of taxes imposed on sanitary pads, tampons, and menstrual cups in the countries you mentioned, along with relevant references:

(Table 3: Taxes imposed on sanitary pads, tampons, and menstrual caps (Top 10 nations with highest GDP))

United States

Sales tax: Some states in the US still impose sales tax on menstrual products. As of 2021, 34 states still have a sales tax on tampons and pads. However, there is a growing movement to eliminate this tax. (<https://time.com/5940224/period-products-free/>).

The range of sales tax imposed on sanitary pads, tampons, and menstrual cups in the United States varies by state, with some states having eliminated the tax entirely. As of 2021, the range of sales tax imposed on these products in the states that still have the tax is between 4% and 9.45%. Here are some examples of the range of sales tax rates on menstrual products in select US states:

California: 7.25%

Illinois: 6.25% (plus an additional 1% in some areas)

New York: 4% (plus an additional 4% in some areas)

Ohio: 5.75%

Texas: 6.25%. (<https://time.com/5940224/period-products-free/>).

China

Value-added tax (VAT): In China, menstrual products are taxed at the standard rate of 13% under the VAT system. (<http://www.chinadaily.com.cn/a/202011/11/WS5faa5860a31024ad0ba824ad.html>).

Japan

Consumption tax: In Japan, menstrual products are taxed at the standard consumption tax rate of 10%. (<https://www.reuters.com/article/us-japan-tax-tampons-idUSKBN29204N>)

Germany

Reduced VAT: In Germany, menstrual products are subject to the reduced VAT rate of 7%, which is applied to items deemed essential. (<https://www.bbc.com/news/world-europe-50990445>).

United Kingdom

Reduced VAT: In the UK, menstrual products are subject to the reduced VAT rate of 5%, which was introduced in January 2021. Prior to that, they were subject to the standard VAT rate of 20%. (<https://www.bbc.com/news/uk-politics-50645217>).

India

Goods and Services Tax (GST): In India, menstrual products are taxed at a rate of 12% under the GST system. However, some states have eliminated this tax.

(<https://www.bbc.com/news/world-asia-india-48301995>).

France

Reduced VAT: In France, menstrual products are subject to the reduced VAT rate of 5.5%, which is applied to items deemed essential.

(<https://www.france24.com/en/20201116-french-government-to-cut-tampon-tax-on-menstrual-products>)

Italy

Reduced VAT: In Italy, menstrual products are subject to the reduced VAT rate of 5%, which is applied to items deemed essential. (<https://www.thelocal.it/20200103/italy-makes-tampons-and-sanitary-pads-cheaper-by-cutting-vat>)

Brazil

State sales tax: In Brazil, menstrual products are subject to state-level sales tax, which varies by state. Some states have eliminated this tax. (<https://www.reuters.com/article/us-brazil-women-tax-idUS>)

In Brazil, menstrual products are subject to the federal tax on industrialized products (Imposto sobre Produtos Industrializados, or IPI), which is currently set at a rate of 10%. There is no additional state or municipal tax on these products.

Here is a summary of the range and type of taxes imposed on menstrual products in Brazil, along with relevant references:

Federal IPI: Menstrual products in Brazil are subject to the federal IPI, which is currently set at a rate of 10%. This tax is included in the retail price of the product.

(<https://economia.uol.com.br/noticias/redacao/2021/01/02/produtos-de-higiene-intima-feminina-ficam-mais-caros-em-sao-paulo.htm>)

State and municipal taxes: There is no additional state or municipal tax on menstrual products in Brazil.

Therefore, the total tax on menstrual products in Brazil is 10% (the federal IPI only).

(<https://economia.uol.com.br/noticias/redacao/2021/01/02/produtos-de-higiene-intima-feminina-ficam-mais-caros-em-sao-paulo.htm>).

Canada

In Canada, menstrual products are subject to the federal Goods and Services Tax (GST), which is currently set at a rate of 5%. However, some provinces have eliminated or reduced this tax. Here is a list of the range and type of taxes imposed on menstrual products in Canada, along with relevant references:

Federal GST: Menstrual products in Canada are subject to the 5% federal GST.

Reference: "Menstrual products and the GST/HST." Government of Canada, 1 April 2021,

<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/gst-hst-businesses/gst-hst-policy-statements/menstrual-products.html>.

Provincial taxes: Some provinces in Canada have eliminated or reduced the provincial portion of the tax on menstrual products, in addition to the federal GST. For example:

British Columbia: eliminated the provincial sales tax (PST) on menstrual products in 2020.

Manitoba: eliminated the PST on menstrual products in 2018.

Ontario: eliminated the PST on menstrual products in 2019.

Quebec: eliminated the Quebec Sales Tax (QST) on menstrual products in 2018.

The total tax on menstrual products in Canada varies depending on the province. For example, in Ontario, where the PST has been eliminated, the tax on menstrual products is currently 5% (the federal GST only), while in British Columbia, where both the PST and GST have been eliminated, menstrual products are not subject to any sales tax.

(<https://www.canada.ca/en/departement-finance/news/2021/01/tax-exemptions-for-menstrual-products.html>).

3. DISCUSSION

The above-mentioned tables, i.e., Table 2 and Table 3, provide information on the GDP and adult women population of 10 countries, as well as the types and amounts of taxes imposed on menstrual products in each country. Upon delving further

into Table 2, the United States has the highest GDP at 22.67 trillion USD, followed by China with 16.16 trillion USD. The data also shows that India, with a GDP of 2.61 trillion USD, has a significantly larger adult women population of 502.8 million compared to the United States, which has a population of 131.5 million. Japan, Germany, and the United Kingdom also have relatively high GDPs, while Canada and Brazil have lower GDPs. It is important to note that these figures are from 2021, and the economic landscape of each country may have changed due to various factors such as the ongoing COVID-19 pandemic.

Table 3 provides information on the taxes imposed on menstrual products in each country. The types of taxes vary, with the United States imposing sales tax, China imposing VAT, Japan imposing consumption tax, and Brazil imposing federal tax. The tax rates also vary, with the United States having a range of 4% to 9.45%, while China has a fixed rate of 13%. Italy, France, and the United Kingdom have relatively low VAT rates at 5%, while India has a higher GST rate of 12%. It is worth noting that France and Italy have recently reduced their VAT rates on menstrual products.

A comparison of Table 2 and Table 3 depicts that the United States has the highest GDP, it also imposes taxes on menstrual products, which is not the case for Canada. India, despite having a relatively low GDP, has a significantly larger adult women population and imposes a relatively high GST rate on menstrual products. On the other hand, China has a high GDP and imposes a relatively high VAT rate on menstrual products.

Overall, these tables provide useful information for understanding the economic landscape of different countries and the taxes imposed on menstrual products.

4. LIMITATIONS OF STUDY

However, it is important to note that the data is from a single year and may not accurately represent the current situation. Additionally, other factors such as cultural attitudes towards menstruation and access to menstrual products may also influence the situation in each country.

5. CONCLUSION

MHM is critical for women's and girls' health, dignity, and well-being, and the SDGs seek to address the barriers that women and girls face in accessing menstrual hygiene products and managing their menstrual health. The most relevant SDGs to menstrual hygiene products are SDG 3 (Good Health and Well-Being), SDG 4 (Quality Education), SDG 5 (Gender Equality), and SDG 6 (Clean Water and Sanitation). The article highlights the significance of menstrual hygiene product access and education in promoting women's and girls' health, dignity, and well-being, as well as achieving global sustainable development. Also, a comparison of the Gross Domestic Product (GDP) and adult female population (age 15+) of the top 10 nations with the highest GDP as of 2021 shows that the United States has the highest GDP, followed by China, Japan, Germany, and the United Kingdom. China has the most adult female population, with 561.7 million, nearly four times that of the United States, which has 131.5 million. The table demonstrates economic and demographic disparities between countries and sheds light on the global distribution of wealth and population.

These are the top 10 GDPs of the world; we know the wealth is one of the parameters of power. Not only the leaders of the country are ignoring half the population of their country but also the world by not raising these issues at the world forum. The leaders should push for inclusion of MHM in SDGs. We also see that USA has the highest GDP but relatively low female adult population than China which has second highest GDP but also a large adult female population yet we see the taxes imposed by both the nations do not have a huge gap. USA the largest and foremost proponent of democracy has yet to give equity to its female population. The top GDP are setting examples for other nations to follow through and for some reason all the plans for growth and development ignores the issues women go through every day. We do see some changes taking place, leaders have taken these issues up publicly and globally but there's much to do.

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