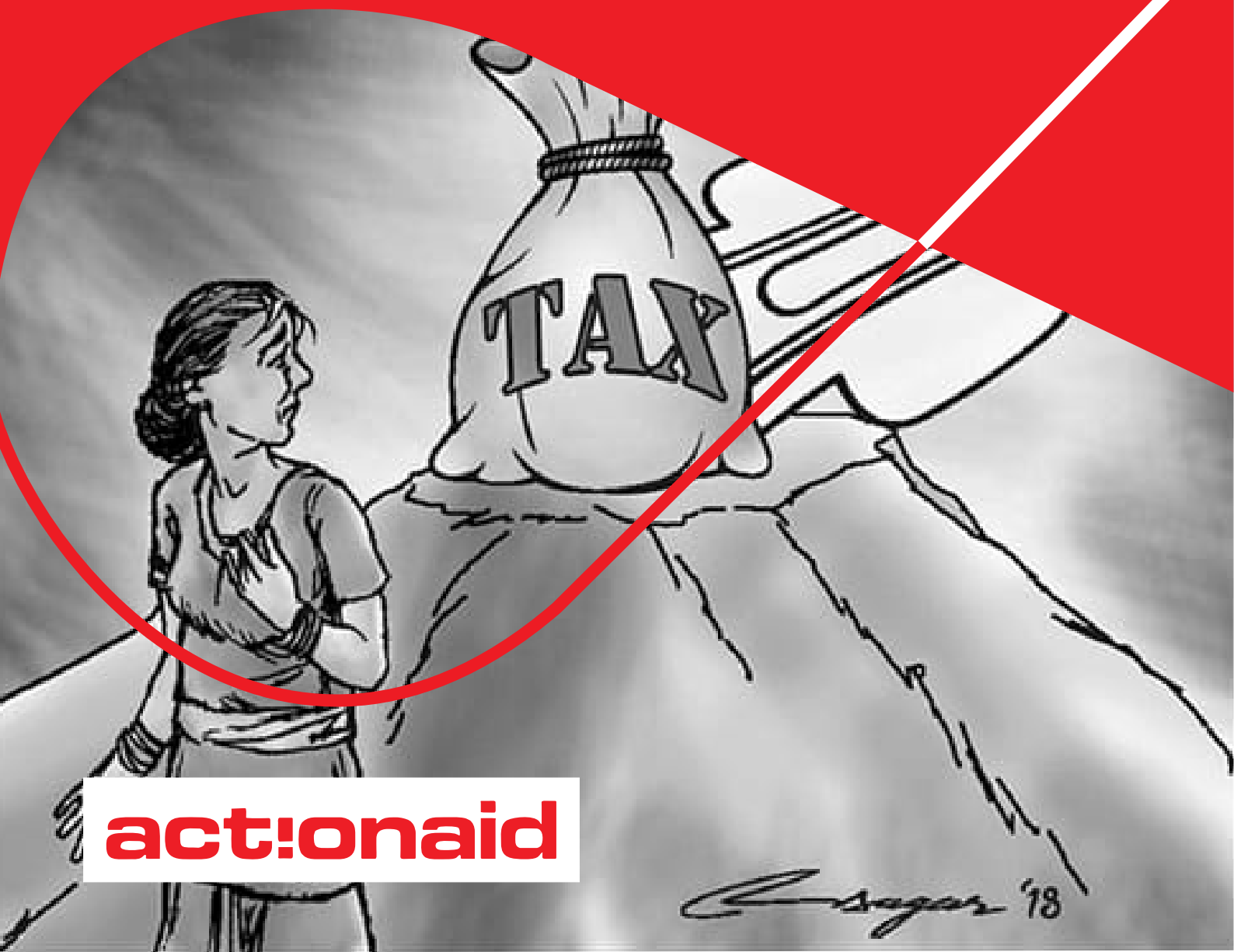


TAXATION AND MENSTRUAL HYGIENE MANAGEMENT TOOLS IN ZIMBABWE



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TAXATION AND MENSTRUAL HYGIENE MANAGEMENT TOOLS IN ZIMBABWE (2022)

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LIST OF ACRONYMS

AAZ	ActionAid Zimbabwe
RTGS	Real Time Gross Settlement
CBCA	Certificate of Conformity
CBCA	Consignment Based Conformity Assessment
VAT	Value Added Tax
LEMHs	Leadership Economic Mentorship Hubs
NGOs	Non-Governmental Organisations
SRHR	Sexual Reproductive Health and Rights
TaLi	Tag a Life International
USD	United States Dollars
USA	United States of America
UK	United Kingdom
VAT	Value Added Tax
ZIMRA	Zimbabwe Revenue Authority

1. Executive Summary

Menstruation is a natural occurrence with a direct reproductive consequence and as such should be regarded as a basic human need. Access to menstrual products is a basic human right and is critical for wellbeing of women and girls. The world has recently begun to pay attention to the need for the provision of affordable menstrual hygiene management tools as one of the human rights necessities. As a result, countries have started removing the ‘tampon or pink taxes’ on various menstrual hygiene products through various exemptions ranging from VAT, imports and income taxes. The list is not exhaustive.

Summary Findings

Tampon tax is a colloquial term in common usage describing taxes levied on female menstrual hygiene products that are taxed as luxury goods although these items are considered necessities just like food and medicine, which are either exempted or taxed at 0% in some countries (Asmaljee 2019). In Africa, as many countries have begun to focus on taxation relief to provide affordable menstrual hygiene to women and girls. Covid-19 resulted in deterioration of public financing which for countries like Zimbabwe that were already struggling in this area found themselves more in need of strengthening implementation and accountability of public services such as initiatives for menstrual health as countries ‘rebuild’.

Zimbabwe progressively removed VAT and import tax on all menstrual hygiene products as per Statutory Instrument 265 of 2018 and Statutory 4 of 2020 in an initiative to recognise the necessity that menstrual hygiene is. The government further pronounced the provision of menstrual hygiene pads in all rural schools beginning 2020 through funding from the national fiscus, however this money has not been reaching schools on time being disbursed as late as last quarter of the year. Further to this and given that the national budget is in RTGs in a country with hyper-inflation, the funds loose value. Thus, while the initiative is commendable, the poor implementation fails to meet the need and relief intended for girls to access this necessity and stay in school. Sexual Reproductive Health and Rights (SRHR) is an area that pressure groups, women, girls and youths have been pushing for before the Covid-19 pandemic and related to these issues is menstrual health. Research on menstrual products is scarce with little to nothing on Zimbabwe, especially as it regards the effectiveness of the government initiatives on taxation.

In framing the issues of gender discrimination, human rights and prioritisation of women’s issues, it was as often during this research, to hear young women drawing comparisons to access to menstrual products and that of access to condoms. Often girls questioned why it is that condoms were readily available in beer halls, in public spaces such as health centres where one simply walks in and gets as many as they need without struggle or paying, versus the period poverty women and girls experience, drawing the blatant lack of empathy society has had over the natural monthly period experience of women. During a focus group discussion with young women from the ‘Leadership Economic Mentorship Hubs - LEMHs’ programme, a leadership programme by Tag a Life International (TaLI), one young woman emphasised that ‘If men who are the main holders of resources and decision making power were subject to going on

monthly periods, the menstrual hygiene products would be available freely everywhere'. They alluded that while condoms are now expensive than a pack of pads, if one needs them and they do not have money, one can easily go to public centres such as beer halls and get these, and the same should be done for sanitary products. Every public bathroom should have sanitary products as is the case with most Northern countries such as Czech Republic where one finds a 'feminine box' with pads, tampons and whatever else they need to ensure dignity for women and girls in any public bathroom,¹

Summary conclusions

Taxation on menstrual hygiene in Zimbabwe has a bearing on women's menstrual health and leads to period poverty. Period poverty is a lack of access to menstrual products, education (absent from class monthly due to lack of products by girls), hygiene facilities, waste management or a combination of these. According to Sanitary Aid Zimbabwe Trust, '*period poverty is the inability by girls and women to access adequate menstrual products, a conducive environment and dignified treatment in order for them to manage their periods in a manner that fosters human and sustainable development.*' It affects an estimated five hundred million people worldwide and in Zimbabwe it is estimated that 72% of menstruating girls do not use sanitary pads because they do not afford them (SNV Zimbabwe). The study by SNV also shows that 62% of schoolgirls miss school every month.

The main recommendations

This research paper is meant to generate evidence that will be used to build consciousness on effectiveness of taxation for menstrual hygiene in Zimbabwe, as well as contributing to the body of knowledge through evidence building towards ActionAid's advocacy, for scrapping of all forms of taxes on all menstrual hygiene tools and its value chain.

Enacting taxation laws alone without monitoring whether the initiatives benefit the intended consumers such as women and girls, as can be seen in Zimbabwe and other countries shows that the initiative may end up benefiting retailers who may profiteer from tax relief. In addition to menstrual hygiene tax, enforcement, regulating and price controls may be initiatives to completely remove period poverty for women and girls. Partnerships between the citizens, parliamentarians, the media and pressure groups can assist to keep retailers and the value chain accountable and monitored to ensure taxation relief such as in Zimbabwe can effectively benefit citizens. This report equips advocates and citizens with information and ideas to effectively hold leaders accountable in ending period poverty.

2. Report Objectives

¹ Personal experience of researcher

This report seeks to inform advocacy and lobbying for ActionAid Zimbabwe, as well as contribute to the body of knowledge through authentic data and knowledge generation.

3. Programme description Purpose of the report

Generated data will be used to build consciousness on taxation of menstrual hygiene in Zimbabwe. It will also contribute to the body of knowledge through evidence building towards ActionAid's advocacy for scrapping of all forms of taxes on all menstrual hygiene management tools for women and girls promoting their rights and well-being. It ends with recommendations for leaders, citizens, pressure groups and members of the media for action in availing menstrual hygiene management tools to women and girls.

4. Methodology/approach used and limitations of the report

This research was informed by mixed research methodologies using secondary desk research. However, some interviews were carried out via online discussion methods with women and girls within urban and peri-urban communities, the civil society and government departments in Zimbabwe.

Desk research is a type of research that is based on the material published in reports and relevant documents that are available in public libraries, websites, data obtained from surveys already carried out. The methodology has its flows and benefits. The advantages of using this methodology is the speed by which one can quickly do research, accessing qualitative and quantitative information that has already been published online and offline. Also, it is cost effective as most information is obtained at low or no cost. The methodology can be done by persons with a limited research background or technical expertise. Desk research has also its limitations; although the data is readily available, the credibility and authenticity of the available information must be assessed. Not all secondary data resources offer the latest reports and statistics therefore the researcher ought to be vigilant and thorough in their research. Even when they are accurate, they may not be up to date. With these limitations in mind the researchers introduced the interviews to counter some of the limitations. For instance, to assess authenticity and up to date information, Zimbabwe Revenue Authority (ZIMRA) officials were also interviewed to ensure latest information was gathered. Government employees who took part did so in their personal capacity as they did not seek authorisation to speak as officials.

ActionAid Research Standards informed this report in the form of format, quality of work, ethics, methodology amongst other standards.

5. Research Questions

This paragraph summarises the research questions used for both secondary and primary data collection and guided the writing of this report.

The following questions were asked:

1. What forms of taxes are levied on all menstrual hygiene management tools in Zimbabwe?

2. Is there difference on taxes that are levied on various menstrual hygiene products?
3. How can the government of Zimbabwe using progressive taxation make menstrual hygiene accessible at affordable prices to all in Zimbabwe?
4. What are the tax related best practices to make menstrual hygiene accessible at affordable prices to all in Zimbabwe?
5. How have the past 2 or 3 budgets responded to challenges that girls face in education with particular emphasis on making menstrual hygiene products affordable and available?
6. What can we learn from other countries about taxation in making menstrual hygiene affordable for girls?
7. What are the best practices from research for public finance to implement effective tax reductions for the women and girls on menstrual hygiene products?

6. Findings

The following Are the Research Findings Which Incorporate Lessons from other Countries.

There are a number of ways progressive nations have sought to make menstrual hygiene products affordable and available for women and girls, employing various tax relief regimes for imports as well as throughout the value chain. The research explores tax regimes in various countries including those in the North as well as in the South. This research draws lessons from those tax regimes that worked and those that did not, setting precedence for success. Zimbabwe has put in place some measures to make menstrual hygiene tools affordable for women and girls, but this paper also seeks to investigate whether such initiatives were successful or were not, while of course not drawing conclusions, but being informed by lived realities of women and girls and some data generated on the matter before. Africa has significant countries that have implemented both tax incentives for the removal of taxes including VAT and import tax, with some good success stories, including those that sought to reach the most vulnerable and most affected by the unavailability of the menstrual hygiene products. This section of the report will seek to answer all research questions raised, drawing from various research sources.

6.1 Taxes Levied on Mestrual Hygiene Tools in Zimbabwe

In 2018, the Zimbabwean Government scraped customs duty and VAT in Statutory Instrument 264 of 2018 for the period December 1st, 2018, to November 30th, 2019. The government further extended the suspension of duty on menstrual hygiene products for importations for the period 01 December 2019 to 30 November 2020 through the Statutory Instrument 3 of 2020. This means that no customs duty was being charged on importation of menstrual hygiene products. Under Statutory Instrument 265 of 2018 and Statutory 4 of 2020, menstrual hygiene products were exempted from paying import and Value Added Tax (VAT). The products that were exempted by the said statutory instruments included menstrual cups, tampons, sanitary towels and other menstrual hygiene tools. This statutory instrument is still in effect. Menstrual

hygiene products in Zimbabwe include cotton wool, pads, tampons, however menstrual cups both rubber and plastic were however not listed on the product lines.

The scrapping of these duties however has not influenced the ultimate price and no reduction in price has benefitted the consumer (Ina Jurga, Marc Yates, Sarah Bagel, 2020). On the contrary, it has been reported that prices have skyrocketed according to Sanitary Aid Zimbabwe report. In July 2019, an 800% increase in prices since December 2018 when the Statutory Instrument was put into effect was reported.

The researchers also noticed that some of the statutory instruments shown on the ZIMRA website had expired even though they were still being used. The ZIMRA officials engaged indicated that when one wants to import either finished menstrual hygiene products or raw materials to make menstrual hygiene products, they needed to produce a certificate of conformity called the CBCA and no customs duty or import VAT would be charged. So essentially for manufacturers who import raw materials to make menstrual hygiene products, they are not taxed during importation, the same applies to importers of finished products, so long as they can produce the CBCA.

To produce an analysis comprehensive for advocacy work, taxes related to contraception were also investigated. These include condoms and other family planning methods. It was however noted that importation and selling of contraceptives was taxable, despite that they remain freely accessible compared to menstrual hygiene products.

The challenge around the pricing of menstrual hygiene products is not only determined by import taxes on final products raw materials, but challenges also include cost of production in Zimbabwe, the use of multi-currency system, unavailability of foreign currency as well as unmonitored final retail pricing where players profiteer at the expense of the consumer. Covid-19 has also had a profound impact on the financial resources of governments such as Zimbabwe that includes the ability by the government to prioritise disbursements of such relief as free menstrual pads to schools. So as the country rebuilds, the infrastructure that supports such taxation relief must be strengthened to be fit for purpose and it may take citizens, pressure groups, parliament and media to have this realised.

In Zimbabwe, the two areas where taxes can be reduced or removed include taxes along the production and sales journey, as well as VAT. It also includes taxes on the import of raw materials or products. It is argued in many period tax campaigns that, a reduction or removal of taxes on menstrual products will result in a reduction in price for the consumer and will help make the products become more affordable and accessible for women and girls. The research done by Wash United demonstrates that for many countries there is a lack of robust documentation on consumer prices before and after the tax removal or reduction, as well as a lack of strict government monitoring in the interest of the consumer. This is true for Zimbabwe because there is no data that shows the prices changes before and after the removal of menstrual hygiene products taxes, neither is there a watch dog or regulations for retailers to maintain a certain price that depicts the tax removal. It can be seen to be difficult in a hyper-inflation country with retailers charging different USD to RTGs rates, but the existence of the USD as also a part of the recognised local multi-currency can help citizens and pressure groups as well

as media to monitor where there have been huge changes making the products cheaper as a result of taxation reduction, or where the products are expensive. In the West research shows that countries such as Australia, Germany and New Jersey, USA state have experienced period tax reduction which have effectively benefited women and girls. The same research also shows countries which had inconsistency or no reduction after tax removal on menstrual hygiene products such as India, Tanzania and Zimbabwe (although in this case its high inflation can also be noted) (Wash United). As is the current state of unavailability of menstrual hygiene products tax data, there was no documented information available for Bangladesh, South Africa, Kenya and the UK.

Based on available information and recommendations by the existing data on period poverty or menstrual hygiene tools, VAT changes on consumer products and services as well as imports requires more to be effective than to just pass the law without enforcement and monitoring, or without the set end retail price in mind such as the case in Zimbabwe. Favorable factors need to be well thought out for successful tax reduction, with the most critical being accountability through the government (Wash United). This can be strengthened through consumer awareness, public (media) pressure and eventually through private sector commitments.

6.2 Zimbabwe Tax Reduction and National Budget

Zimbabwe has removed both VAT and import tax on all menstrual hygiene products. The question is how this has impacted access by women and girls to the product in curbing period poverty that has been felt over the years in the country for generations. Research has shown that several reasons have made it impossible for women and girls to access affordable products as the tax reduction is not felt on prices. Theories ranging from retail profiteering, hyper-inflation, lack of monitoring and enforcement among other things may apply to the Zimbabwe situation where products do not seem to go lower in pricing for citizens. Over and above the removal of taxes, the government of Zimbabwe has also provided for free sanitary pads in schools for rural and vulnerable schools as a new rule along with the statutory instruments. A conversation with the Chairperson of the Parliamentary Portfolio Committee on Primary and Secondary Education revealed that the disbursement of the funds by the central government, earmarked to purchase the sanitary products for 2021 were only released during the last quarter of the year 2021, meaning that the girls are not accessing the interventions on time that are meant to promote sanitary products access thereby violating their rights through marginalization and discrimination.

6.3. African States on Menstrual Hygiene Tax

Zimbabwe can learn from other countries on how they have managed to successfully exempt tax from importation of raw materials or finished products that benefit the end user in pricing. The following is an assessment of the impact of tax reduction in the following African countries according to Wash United Report;

Kenya.

The country is one of the very first African countries to remove taxation on menstrual hygiene products as early as 2004, with the government going an extra mile to ensure distribution of free menstrual hygiene products in schools. Research however shows that the average girl in the rural areas in Kenya struggles to have access to the products as they remain unaffordable despite the tax exemptions, while the free pads also run out.²

Rwanda

In 2019, Rwanda removed 18% VAT on sanitary pads. In addition, the Government went into series of discussions with Rwandan local menstrual hygiene tools manufacturing companies to give them subsidies to produce sanitary pads at a much lower cost where a pack could go for as low as Rwf300. Currently, the cheapest pack of sanitary pads costs Rwf600 (\$0.65)”. The government went also to fix pricing for sanitary products to ensure that the tax cut reaches its intended beneficiary (Bryn Welham, 2020). This can be seen to be effective where the government has a fixed capping of prices ensuring compliance.

Nigeria

In 2019 Nigeria made a Value Added Tax (VAT) exemption to all locally manufactured sanitary towels, pads and tampons. Conversations with activists from this country indicated that menstrual products in Nigeria are not easily accessible to girls both in rural and urban cities as they remain expensive. The informants also drew comparisons between condoms and menstrual hygiene products where they concluded that condoms are very cheaper than menstrual hygiene products but desirably, they must both be cheap since they are equally important. They also highlighted how some NGOs are training girls on making reusable pads, to which there has not been research on whether they are user friendly for the girls in both comfort, availability of water and safe in the long run.

South Africa

The South African government in 2018 announced the removal of 14% VAT on menstrual hygiene products in fulfilling the need to ensure young women and girls are catered for. The Government went on to commit to distribute free menstrual pads in public schools. Its impact on the girls and young women is not yet fully documented.

Tanzania

On 1 July 2018, menstrual pads were made VAT exempt Tanzania, the tax was fully reinstated on these products on 13 June 2019. When the government reinstated the VAT the exemption of tax was not benefiting the intended beneficiary. The absence of a well thought out plan to control prices and ensure women and girls benefit before the release of a tax reduction or removal could make taxes removal futile as can be seen in this case.

Lesotho

The government of Lesotho announced the removal of the VAT on all menstrual hygiene products in 2019 with activists believing that this will amount to a reduction on the products for women and girls by 15%. Studies however do not show whether this has been the case given other case studies which have shown that the pronouncement by the government in the

² ref

absence of enforcement and regulation of prices might just benefit the retailers and others in the value chain and not necessarily women and girls.

Malawi

Malawi is the latest country in the Southern Africa region to exempt duty and excise tax for menstrual hygiene products which activists see as ‘a win for organizations and stakeholders who have championed this advocacy due to the crucial role affordability and accessibility of menstrual hygiene products play in girls’ education and their well-being.’ However also time will tell of the true impact of this move.

6.4. Key Reasons Why Tax Reduction May Fail The Customer

As shown above, tax reduction or removal is key for advancing availability of menstrual hygiene products and ensuring access for the marginalised especially in Zimbabwe where many women and girls are reported to use cloths (unsafe and sometimes dirty for lack of water and soap), tree leaves and cow dung when they are on their period due to unaffordability of the menstrual hygiene products. Reducing it alone does not however amount to the access by the end user who are women and girls. Below are the key reasons why tax reduction or removal may fail;

- If not monitored or price controls not enforced as in Zimbabwe, companies along the supply chain use VAT reduction to increase their profits. The Zimbabwean government succumbed to pressure by women’s groups who pushed for the removal of VAT tax and import duty on the products after years of lobbying and advocacy, however this has not enabled the girls to have access to the products. In fact, companies charge whatever amounts of money to the end user with no government monitoring and enforcement to see if the tax reduction is working for the intended target groups. There is an opportunity for women’s groups, AAZ, as well as the parliament of Zimbabwe to demand enforcement on the menstrual hygiene products to be uniformly charged by all retailers. This will reflect on the removal of the VAT and import duties that the government puts in place. It has also been suggested that implementation of price controls by the government may enable the benefit to the end user to access affordable products.
- The type of tax reduction that has been put in place has a bearing on the outcomes of prices on menstrual hygiene products.

The Copenhagen Economics Study² points out that:

- *In a fully competitive market, VAT changes are passed (entirely) through to consumers in the medium to long run* This cannot be said for Zimbabwe as there is just so many producers of menstrual hygiene products while a lot are imported. For those who produce locally they grapple with uncontrollable inflation and multi-currency economy that makes stability difficult thereby making it a challenge for consumers to compare prices between suppliers.

Zimbabwe is also threatened with commodity shortages. When inflation goes up, that takes the stability needed to allow the monitoring of prices by such responsible organisations such as the Consumer Council of Zimbabwe.

- *In a less competitive market, VAT changes are not passed or not entirely passed through to consumers* As stated, the VAT removal and the import duty did not amount to the benefit for women and girls on menstrual hygiene products due to difficulties or absence of monitoring and price controls after taxes removal. Markets such as Zimbabwe which are volatile in terms of their stability often focus on availability of such products versus how affordable they are, an ultimate loss of opportunity to access and benefit from the tax reduction of the products for girls.

- *Small VAT changes are much more difficult to handle economically, and thus have a lesser effect* The multi-currency hyper-inflation market such as Zimbabwe which also lacks government commitment to price controls or monitoring of the final prices such as on pads and cotton wool has fostered a possible profiteering by retailers at the expense of end users. A government watch dog, vibrant pressure groups as well as an aggressive media monitoring of the sanitary products could guard against such. However, a more stable economy will work to the advantage of girls and women where the retailers can easily be monitored on their pricing over a period. The instability of prices and the inflation, as well as the ever-changing financial policies in the country may make it difficult to see the changes in before and after-tax reductions.

Markets such as Zimbabwe which are low-income countries are less regulated compared to stable high-income countries. Enforcing monitoring initiatives often would come with legal consequences for offenders, but Zimbabwe has an opportunity to implement such measures to benefit women and girls.

6.5 Types of Taxes available for relief of Menstrual Hygiene Products and Services

When it comes to the type of tax reduction that has been put in place, situations can arise where products are VAT exempt as opposed to zero-rated. In this scenario companies cannot claim back input taxes. For them to maintain the same profits, consumer prices will only drop marginally.

- **Zero Rated** VAT Versus VAT exempt

Goods and services categorised as 0% or zero-rated VAT are still taxable goods, but the rate of VAT charged is 0%. VAT exempt goods and services are not taxable, and no VAT can be charged on them.

According to research, to ensure cost reductions are passed through to consumers, it is important to advocate for tax reduction or removal AND ensure accountability and compliance mechanisms. A VAT exemption is more desirable as it ensures that as much as the value chain for these products is concerned, there may not be taxation of any sort, compared to zero rating or reduction where other taxes may be charged elsewhere thereby increasing the costs of the products to the end users.

While much of the enforcement for compliance is undertaken by authorities and watchdogs, campaigners such as AAZ can undertake the following alternatives to ensure menstrual hygiene products and services enjoy the outcomes of tax reductions and removals as shared by Wash United.

- Running public awareness for tax changes and enforcement of uniform final prices for consumers by pressure groups and relevant ministries.
- Pressuring producers and large retailers to pass through the cost reduction, such as through public commitments.
- Involving the media to report on compliant and non-compliant producers, retailers and sellers to generate public pressure
- Reporting non-compliant actors to consumer authorities
- Working with relevant national and local ministries and consumer authorities during and after the campaign to identify legal and other measures that can be used.
- Documenting consumer prices before and after the campaign. If there is no full pass-through, identify where the profit gains lie along the supply chain if possible
- A VAT reduction or removal 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 producers, this will create competition and eventually have a negative effect on them.
- Reducing import VAT on raw materials can be considered a crucial step to encouraging cheaper local production. However, no documented examples have been found to support this. In any case, accountability and compliance must be in place to ensure tax reductions are passed through.

In cases where it is legally not possible to reduce taxes any further, there can be other creative solutions, such as:

- The state channeling tax income into a fund earmarked for spending on menstrual health and hygiene e.g., the UK's Tampon Tax Fund
- Retailers covering the VAT removal or tax difference, such in the UK and South Africa

7. Further Factors That Enable Affordability of Menstrual Hygiene Management Tools for the Consumer

Drawing from research on lessons from Australia, Germany, Rwanda and New Jersey, USA, the following factors should be considered by campaigners who are working to make safe sanitary products affordable to the most vulnerable woman and girl to push their governments to deliver;

- There should be strong accountability or legal mechanisms, ideally in combination with a regulated or less informal market.
- Use of media as ally to create awareness and pressure on private sector so campaigners can work with strategic media partners in executing media campaigns to raise awareness on sanitary products.
- Consumer awareness on exemptions in Zimbabwe are necessary to incite public demand for accountability from retailers, wholesalers and all value chain. This will end in affordable and safe products. Media and pressure groups play a key role in raising awareness and engaging members of parliament to help them hold duty players accountable.
- As can be seen with other industries where bigger companies or retailers lead in certain issues, large retailers in the menstrual health industry can commit and pressure others to make sanitary products affordable for the poor.

8. Campaign Tips

The following are campaign tips for campaigners and advocates

Research shows that “campaigning to scrap taxes on menstrual products has an incredibly positive effect on getting the issue of menstruation into the public and political dialogue. Advocating for a VAT removal or reduction should include arguments such as acknowledging that menstrual products are a necessity, and/or rights and equality’ (Wash United.) Zimbabwe needs to campaign for extra tools to make the affordability a reality given that the scraping of taxes has not really resulted in the desired outcomes.

Campaigners need to begin with the end goal in mind, that is, the affordability of menstrual hygiene products by poor women and girls, which ensures that all initiatives feed into the end user price reduction, or free distribution. Ticking boxes like the tax exemption as can be seen in Zimbabwe is not enough. Mechanisms for accountability and end goal must be defined at the beginning and kept in mind throughout the campaign period.

- Campaigners may lead in recording or documenting menstrual hygiene product prices before and after initiatives such as removal of taxes to see the difference and monitor retailers.
- Campaigners can work with relevant public and private departments for enforcement and monitoring. Other initiatives include task forces where prices are monitored, and the government is held accountable for pricing of menstrual hygiene products and market behaviours (government ministries and parliament).
- Periodic monitoring and evaluation of the market performances and pricing of menstrual hygiene products. These should feed into the task force activities.
- Advocacy initiatives should be mainstreamed for sustained impact.
- Lobby for penalties to offenders.

9. Conclusions

The issue of tax exemptions and removals is fast catching fire across countries especially in Africa, given that every year a country joins the wagon of removing or exempting taxes on menstrual health products. This research shows that exemptions and removals of taxes alone are not enough. Other countries have gone further to distribute menstrual hygiene products in schools for girls to not miss school. While the initiatives are good, they are marred by lack of monitoring and regulations as is the case with Zimbabwe to see whether prices are going down for the women and girls or not. Not doing so ends up benefiting businesses not the intended end users. Hyperinflation and multicurrency situations in the country also makes it difficult to effectively monitor the effect of the removal of taxes on menstrual hygiene products. Ignorance by citizens to engage demanding accountability by wholesalers or retailers also has been evident in most African countries including Zimbabwe. Failure to release mitigation funds by governments has nullified the impact of free distribution of menstrual hygiene products in schools in countries such as Zimbabwe and Kenya. The absence of strong media coverage on the issues also leaves retailers unaccountable. There is need to consider alternative policy tools for making products more affordable and accessible for extremely poor and hard to reach populations thus simply addressing period poverty. Initiatives mentioned above such as free menstrual hygiene products distribution in schools, for the hard to reach, impoverished rural, peri-urban and urban areas in schools, community health centres and in workplaces is critical. This is the same way condoms have been made freely available in beerhalls and in public places for ease of rich and there is no need to reinvent the wheel, this success access of condoms can be copied for the ease of access to menstrual hygiene tools. Creating incentives for companies along the supply chain can see the impact required of affordable menstrual hygiene tools for girls and women achieved.

In conclusion, tax exemption is a much needed first step to improve the situation for girls. A number of mitigation tools are necessary to achieve positive results, such as regulating retail, periodic monitoring of trends by business, enforcement of laws, collaborations by civic society for an amplified voice, creating conducive environment for business players and ensuring the necessary accountability mechanisms.

10. Recommendations

Tackling menstrual health challenges requires a holistic approach that brings together education and awareness on menstruation, menstrual hygiene products, and female-friendly infrastructure. Below are some recommendations.

1. The government to permanently exempt import duty, VAT both import and sales tax to menstrual hygiene products and raw materials for a lengthy period of time, as compared to short term statutory instruments.

2. Government should subsidise key menstrual hygiene products such as pads, cotton wool, tampons.
3. Government should regulate and monitor prices of the end products of menstrual hygiene products while enforcing penalties for offenders to curb retailer and wholesalers profiteering, ensuring the tax relief benefits women and girls.
4. Ministry of Education should ensure timeous and regular distribution of free menstrual hygiene products in schools instead of just releasing funds at the end of the year after many girls would have missed school throughout the year due to slow release of resources by the government.
5. Government to ensure free distribution of menstrual hygiene tools such as pads, cotton wool and tampons in schools, public spaces such as public toilets, health facilities, churches the way condoms were made available in public places.
6. AAZ or such civil society organisations can facilitate partnerships between the government and private sector in the menstrual health industry to support establishment of hygiene facilities and running water for communities, to support menstrual hygiene and management for women and girls in Zimbabwe.
7. Government should create conducive environment for the operation of NGOs and private sector including female entrepreneurs to complement efforts to provide menstrual products for local communities.
8. Pressure groups and parliament to raise awareness on citizens to demand for affordable reproductive health products and raw materials, as well as to monitor price controls and enforcement diligently and aggressively.
9. Media to be watch dogs on pricing of all sanitary products and raw materials raising noise where violations occur.
10. The government to regulate and monitor the quality standards of reusable pads and only allow ISO certified or regulated standards in the interest of health and safety. As part of conditions for authorising reusable pads, the government to avail water in all schools in support of good hygiene practices.
11. Government to create a Pad Fund for menstrual health and hygiene to resource the free pads in schools and centres.
12. The government to view water related shortages with a menstrual health lense and ensure availability.
13. According to The World Bank, Government can monitor the quality used for re-usable pads and only authorise production that makes use of safe and certified materials.

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**TAXATION AND MENSTRUAL
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