WEBINAR

Collective action to end period taxes in Ghana

3 FEBRUARY 2022 / 2-3 PM GMT
Agenda & Speakers

SETTING THE SCENE:
- Ina Jurga, International Coordinator MH Day, WASH United

CAMPAIGN EXAMPLES
- Naana Abenda Afadi, Program Manager, Days for Girls Ghana
- Sylvia Yirenkyi, Projects and Programmes Commissioner, & Amos Katsekpor, Projects and Programmes Manager; Ghana Girl Guides & Girl Scouts Association
- Lilipear Baaba Otoo, Founder, Bridge for Equity

QUESTIONS & FURTHER CONTRIBUTIONS

ACTION PLAN

NEXT STEPS
Setting the Scene

Ina Jurga

WASH United / MH Day / periodtax.org
IT'S TIME FOR ACTION ON PERIOD TAXES!

www.periodtax.org
First global site on menstrual product taxes
4 reasons to remove the period tax

- **They are basic necessities**
- **Taxes are gender discriminatory**
- **Accessible and affordable for all**
- **Tackle the stigma on menstruation**

Period poverty
Tax policies

ZERO-RATE TAX / TAX EXEMPTION

- 26 countries apply 0% taxes for the supply of menstrual products (either tax exempt or zero-rated).
- 16 countries apply a reduced rate

- Sales tax / VAT
- Import tax on products
- Import tax on raw materials
Campaigning on the street (examples)
Campaigns online

I LOVE HAVING MY PERIOD AND PAYING TAX ON IT

said no woman ever

Sign the petition if you agree at blood2money.com

I AGREE
No Gender Selective Tax

VAT Free Sanitary Products in Namibia

Women in Namibia are paying a 15% value added tax on sanitary products such as pads, tampons, menstrual cups and etc. Pads in Namibia is a zero rated supply meaning that people do not pay tax for it, this tax should be
Tax campaigning in Ghana

Adwoa Safo writes to Ministry of Finance on scrapping of taxes on imported sanitary pads

Sarah Adwoa Safo, Minister for Gender, Children and Social Protection

Source: peacefmonline.com

Click Here for Full AFCON Coverage

The Minister for Gender, Children and Social Protection Sarah Adwoa Safo has said she is taking the necessary steps to address the tax on sanitary pads.

Make menstrual pads tax-free! Menstrual pads are a necessity not a luxury!

MKN Darlington @N... 23 Aug 2020

#AbolishTheLuxuryTaxNow
#DontTaxMyPeriod
#FreeMyPeriodCampaign

Akumbusko Paul @Ak... 14 Aug 2021

We had a fruitful discussion at YEM RADIO on Menstrual Health and High cost of sanitary pads. Our voices and actions must be louder.

Thank you to YEM Radio n YHFG Pads are never luxury goods.

#DontTaxMyPeriod
#Scrab20%TaxOnPads.

GhanaGirlGuidesOffice... 27 May 2021

On the Woman to Woman Show on Uniq Fm sharing the importance on Menstrual Hygiene Management and the need to invest in it and our current Advocacy Campaign on government taking taxes off sanitary pads.

#wagggg #washiurirlad #ggga #nhm
#redplde #ltisetimefacion #donttaxmyperiod

Benjamin Nunoo (K... 27 May 2021

Before the election the vice President @MBawumia promise in their second term tax on sanitary pads will be abolished, but up to now no news about.

#DontTaxMyPeriod

information, and information is available. The girl will not become pregnant.
• Tax removal can be a “quick” policy process = It’s easier than to set up free access, product distribution schemes

• IMPACT: Be aware that price reduction might not be guaranteed.
  • Still there are enough arguments why to remove taxes
  • Period Tax removal a way to strengthen local companies
  • Period Tax campaigns are an entry point to discuss period poverty and awareness and other related issues
  • Check the Research Report on our learnings and recommendations

CAMPAIGN IN GHANA:
• Don’t give up!
• Campaigning together (joint message, pull resources and activities, follow-up)
• Identify further allies and champions within the government
• Engage the media in calling out the government
• Use MH Day 2022 as key point
www.periodtax.org

For more info and sharing updates please contact:
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CAMPAIGN EXAMPLES

Naana Abenda Afadi
Program Manager

Sylvia Yirenkyi

Amos Katsekor

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Founder
Ghana
Period Tax Campaign

Why?

“Because for each imported sanitary pad, a 20% import charge and 12.5% value added tax are applied, according to the Ghana Revenue Authority’s harmonized system and customs tariff schedules for 2012.”
Period Tax Campaign

How?

- Engaging other CSOs in the WASH Sector
- Engaging MoE and sharing learnings from the field
- Traditional and virtual advocacy activities
What has worked and what has not...

- Varied Impact of Campaigns....
- Gained recognition in the MH space as a thought leader
- United to decision making tables when MH is the agenda
- Period tax still pending regardless
- Issue has been acknowledged by main political parties and captured in manifestos
- Not enough push and political action/progress made....
Action Points...

- Working closely with the Gender and Education ministry to push for more action
- Working with the Parliamentary Select Committee on Education, Water and Sanitation and Health respectively
- Petitioning the Ministry of Finance on implication + sharing field experiences
- Stronger collaboration among MHM CSOs
#donttaxmyperiod
#menstruationmatters
#periodpoverty
#daysforgirlsghana

naana@daysforgirls.org
GHANA GIRL GUIDES ASSOCIATION

#DONTTAXMYPERIOD

31-01-2022
“The government considers pads as a luxury item and has put a 20% tax on imported sanitary pads. Pads as a luxury item; I think it’s insensitive. It is an unnecessary tax and it has to be scrapped.”

– Hon Dela Sowah, MP for Kpando
THE MHM JOURNEY

Menstrual Health and Menstrual Hygiene Management has always been a concern to girl guiding. It is one of the issues that affects the holistic development of girls and young women. In a country like Ghana, Menstrual Health and Menstrual Hygiene Management issues have been plagued with discrimination, disgust, traditions, myths and perceived as a gendered problem.

As an Association, Menstrual Health/Hygiene Management has always been a part of programming. GGGA joined the Menstrual Health/Hygiene Management advocacy train in 2018 and has since developed a series of activities and programmes all geared towards two (2) goals, which are:

- Stigmatising Menstruation &
- Removal of the luxury tax on sanitary materials.
THE MHM JOURNEY

Our approach to achieving these goals stands on three legs:

- Education & Awareness Creation
- Training & Advocacy
- Broad Base Consultations
ACTIONS TAKEN

In 2019, the Association initiated an online petition **Make menstrual pads tax-free!** Menstrual pads are a necessity not a luxury!.

The petition collected over 2000 signatures. This is was presented to the Government of Ghana, through the Ministry of Gender, Children and Social Protection. The petition drew the attention of a significant number of media engagements both radio and TV. This generated a buzz that led to a public discourse as whether Sanitary Products should be taxed.
In that same year the Association embarked on an education and awareness drive in over 30 schools across the country.

2020 as we all know, was a year several global systems were tested by the emergence of COVID-19. It became even more prudent to prioritize issues pertaining to Menstrual Health/Hygiene Management especially among the most vulnerable groups in society. One of such groups in Ghana, is the head porters popularly known as “Kayayes” in the Greater Accra Region.

The Association also organized a Virtual Health Summit to debunk the stigma surrounding Menstrual Health/Hygiene Management for its members and the general Ghanaian populace.
The Association partnered with Could You? to conduct an educational outreach on the Proper use of Menstrual Cups and later donated 150 Menstrual Cups to the head porters who participated in the outright.

The Association deemed to a necessity to have this group to be beneficiaries of the cups as part of our environmental consciousness on the impact of disposables and the economic burdens these young ladies face with the purchase of the sanitary products on monthly basis as a result of the luxury tax.
ACTIONS TAKEN

- Over the past 3 years, the MO has donated almost 7,000 sanitary towels to young girls across the country.
- The Association has also trained about 1,500 girls and young women in rural communities in the Eastern, Western and Central region on how to make reusable pads and MHM.
- In partnership with WAGGGS, the Association has educated 1500 girls using the Rosie’s World activity pack and hopes reach another 3000 Girls through Take Action module. In all, this initiative aims to reach 4,500 girls.
ACTIONS TAKEN

- In 2021, the Association embarked on an education and awareness drive in over 50 schools and communities reaching 2500+ girls and young women to educate them on Menstrual Health/Hygiene Management across the country.

- GGGA also reached out to about 20 media stations across the country on MHM and the need to advocate to the removal of the period tax.

- The Association also conducted a series of training on the production of reusable pads for girls and young women in some identifiable vulnerable communities in Greater Accra and the Central Region.

- A second petition was sent to Parliament and this time to other female ministers including the First and Second lady of the country.
PETITION TO PARLIAMENT

Zakiya Abdul Wahab
Chief Commissioner, Ghana Girl Guides Association
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1. Reference is made to a letter with subject “PETITION TO THE GOVERNMENT AND THE PARLIAMENT OF GHANA TO MAKE MENSTRUAL PADS TAX-FREE AND TO ENSURE PROPER SANITATION FOR GIRLS” which was sent to your outfit in May 2019 by the Ghana Girl Guides Association. The petition drew the attention of government to the issue of sanitary pads being classified as a luxury item which should not be the case.

2. It is deheartening to know that many young girls and women are unable to afford sanitary towels in some parts of the country especially in the rural areas of Ghana. This makes it difficult for young women and girls to manage their menstruation in a private, safe, hygienic and healthy way. Several factors influence difficult experience during menstruation including inadequate facilities and materials making them feel embarrassed, inadequate and distraught during this period.

3. Sadly, most young women and girls in the deprived communities cannot afford sanitary towels and are forced to engage in all kinds of activities just to be able to afford them. This action also leads to the truncation of their education as a result of teenage pregnancy, reproductive health issues and many other complications. It is even more disturbing in some communities where young women and girls are prevented from carrying out certain activities and tasks like cooking, eating with others and even taking part in school activities just because they are menstruating.

5. At the launch of the 2020 NPP manifesto, the current government announced in Part 4: page 157 of the said manifesto that “while supporting the private sector to ramp up production, we will eliminate import duty on sanitary pads to improve health outcomes, particularly for girls.”

6. We are extremely elated that the government heeded to our plea and have decided to take steps to ensure that the 20% import tax levy under the Harmonized Code (HS code 9619002900) of the Ghana Revenue Authority will be eventually removed. As government has announced their support to the private sector to ramp up production, we would request for a reduction on taxes on raw materials used for the manufacturing of sanitary pads locally.

7. Article 17(4)(a) of the 1992 Constitution of Ghana mandates that Parliament shall not be barred from enacting laws which are reasonably necessary to provide for the implementation of policies and programs aimed at redressing social, economic or educational imbalances for the Ghanaian society. Thus, we are confident that the Parliament of Ghana is clothed with full power to ensure that the gender imbalances which are caused by high taxes on menstrual products can be addressed properly and subsequently removed by the government. It is in our hope that Parliament will come to a consensus and ensure that the government fulfills their campaign promise of removing the taxes on the importation of menstrual pads to the country.

8. The Ghana Girl Guides Association is a full member of the World Association of Girl Guides and Girl Scouts (WAGGGS) which is the world’s largest voluntary movements for girls and young women across the world from different religion, ethnic group and background. We represent thirty-five thousand four hundred and fifty-six (35,456) girls and young women across Ghana and for hundred (100) years, we have changed the lives of girls and young women all over the country, supporting and empowering them to reach their full potential and to become valuable assets to the world. Our activities focus on leadership, progressive individual development and active citizenship of young ladies.

9. Menstrual Hygiene Day is a day set up by the German non-profit organization, WASH United, to increase awareness on menstrual health management issues among girls and women.

10. The awareness is growing with each passing day as girls are asking for safe spaces to be able to study and this includes affordable menstrual pads as well as properly equipped toilet facilities in schools during their menstrual cycle. As a member of the World Association of Girl Guides and Girl Scouts, the Ghana Girl Guides Association as part of its Menstrual Hygiene Day awareness creation activity would want to implore government to consider the plea of girls to make menstrual pads tax free and to help ensure proper sanitation in schools across the country.

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In response to the second petition sent to government:

- Minister for Gender Children and Social Protection wrote to the Ministry of Finance on the scrapping of taxes on imported sanitary pads.
- The Association has also received acknowledgement from the office of 2\textsuperscript{nd} Lady asking what kind of support the Association needs to pull this through.
- Other Ministries such as the Ministry of Education, Water and Sanitation have acknowledged receipts and the Association is hoping to further engage them on the finding an efficient solution to the matter of the luxury tax.
PETITION SUBMISSION: LEARNING POINT

PARTNERSHIP WITH LIKE-MINDED ORGANISATIONS TO GENERATE RIGHT AMOUNT OF PRESSURE

BACKING OF 51% FEMALE POPULATION IN GHANA
this is the best time in history to make a move and a strong case for the removal of the luxury tax

KEY NEGOTIATING POINTS

CONSISTENCY IN MESSAGING IS KEY

IDENTIFYING KEY INFLUENTIAL PERSONALITIES AND PARLIAMENTARIANS

STRONG FOLLOW UP
GOG is sensitive to the topic of Education and factors that hamper education.

The President of Ghana is Co-Chair of the Eminent Group of Advocates for UN SDGS. Prioritizing Menstrual Health/ Hygiene Management primarily addresses the following goals.

- **SDG 3 - Good health and Wellbeing**
- **SDG 4 - Quality Education**
- **SDG 5 - Gender Equality**
- **SDG 6 - Clean Water and Sanitation**
- **SDG 10 - Reduced Inequalities**

**MHM**
Government’s Campaign promise

Ghana Education Service

- Want more girls and students in school
- More investment in Menstrual Health and Hygiene (MHH) as a means to get all girls and women equipped with the basic knowledge about menstruation by 2030
- They are also advocating for the provision of toilet facilities which are gender friendly with changing rooms, a
- Easy accessibility to menstrual hygiene products through the reduction or removal of taxes on the products
THE MHM CHALLENGE

- Fragmentation in messaging
- Not high enough on the Government’s Agenda
- Little to no knowledge about the existence of the Tax
- Connection between MHM and key areas of development not well established e.g Economy, Environment, Education, Development
- Insensitivity to effect of taxes on girls and young women
The Next Steps

The Association is currently piloting a Menstrual Health/Hygiene Management project dubbed “For Girls to Thrive- 4G2T”.

4G2T’s implementation is stemmed on 3 prongs

1. **Broad Base Consultations** with the most affected people to have a insights on KAP+P Knowledge, Attitude, Practice and Power Relations +

2. **Tailored Solutions To Suit** the different demographics of MHM + Advocacy for the removal of the Luxury Tax

3. **Introduction Of Re-usable Sanitary Pads** to vulnerable communities as the most environmental and economical option

The 3rd leg of the project is in partnership with Real Relief[https://www.realreliefway.com](https://www.realreliefway.com)
ALONE WE CAN DO SO LITTLE; TOGETHER WE CAN DO SO MUCH.

Helen Keller
Bridge for Equity Ghana presents petition on scrapping sanitary pads taxes to Gender Ministry

June 3, 2020 in General

Petition to scrap taxes on sanitary pads, and to enable local production.

16,160 haben unterschrieben. Nächstes Ziel: 25,000

Bei 25.000 Unterschriften wird diese Petition zu einer der meist gezeichneten Petitionen auf Change.org.

Bridges for Equity has signed the petition on the Government of Ghana's website.
Questions & Answers

Additional contributions

Reflections
ACTION PLAN
Closure &
Next steps
Thank you for attending!
• Under some conditions, lower taxes lead to lower product prices, but this is not always the case.

• It depends on several key factors:
  • Accountability mechanisms
  • The market
  • The type of tax reduction

• Eliminating VAT is not enough to improve affordability, especially for the poorest!
Recommendations

• Understanding the tax system and working with tax experts
• Monitoring prices before and after
• Working with consumer authorities and the media to create pressure on companies and retailers