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**Written statement submitted by Sikh Human Rights Group a non-governmental organisation in special consultative status**

**THE NEED FOR A GLOBAL PUSH TO ABOLISH THE TAMPON TAX AND GOVERNING BODY FOR MENSTRUAL EDUCATION.**

The Vienna Declaration and Programme of Action has led to invaluable work in the past 29 years, and we commend the efforts at implementation of the World Conference on Human Rights that Sikh Human Rights Group (SHRG) also attended in 1993. In pursuit of gender equality and dignity and respect for women. SHRG is working with over 20 organisations and activists world-wide, along with fellow ECOSOC NGO, the Centre for Public Health in Nigeria, to highlight areas of implementation of the Vienna Declaration which will improve the education, access and elimination of stigma surrounding menstruation.

Next year the Vienna Declaration and Program of Action will be 30 years old. Only 21 countries have zero- rate tax/ tax exemption on the sale of menstrual products. It is important to add that even in many of these countries this does not include all menstrual products, particularly sustainable/ re-usable products, for instance the selling of ‘period panties’ in the United Kingdom.

Education on menstruation is far from adequate, if at all existents, in many parts of the globe, including both the northern and southern hemisphere. Many countries teach menstrual health as a part of reproductive health rather than a stand-alone topic that should be taught to children from around age 7-9 years old. While menstrual education straddles reproductive education, parents, teachers and even governments are opting out of this part of the curriculum as they do not feel comfortable teaching reproductive education to their children.

SHRG feels that in reference to gender and women’s dignity, the Vienna Declaration can be implemented more effectively with particular focus on the elimination of the tampon tax globally and the need for a global governing body within UN Women to set a basic curriculum for menstrual education. Tampon tax is an example of gender-based tax discrimination and limits access to both sustainable and disposable products.

While SHRG and others feel WASH and Menstrual Hygiene Day is doing invaluable work when it comes to access to facilities to allow women to stay safe and hygienic when they menstruate’, there also needs to be a more aggressive push on sufficient helpful and informative education on menstruation. We need a global governing body to set a basic curriculum to cover what needs to be taught on menstruation.

As said by the World Bank in relation to the challenge taken on with regards to menstrual Hygiene Day “the taboos and stigmas attached to menstruation lead to an overall culture of silence around the topic, resulting in limited information on menstruation and menstrual hygiene”. All these issues exist because menstruation is still such a taboo topic. We are losing the language of mensuration as so many people resort to adopting ‘code words’. For instance, using the word hygiene when it comes to menstruation education in general makes women feel dirty and ashamed of one of the most natural bodily functions to exist.

**Why removal of the Tampon Tax is would be an example of implementing the Vienna Declaration**

The tampon tax is a human rights issue because menstruation, and affordable access to menstrual products-is inextricably linked to rights to health, sanitation, education, dignity, and work, among other rights. Eliminating taxes on menstrual products, both sustainable and disposable, is consistent with the human right to be free from discrimination and other rights that flow from that as articulated within Vienna Declaration and programme of Action 1993.

Specifically, section 3 on the equal status and human rights of women, para 39 reads [WCHR] “*urges the eradication of all forms of discrimination against women, both hidden and overt”.*

A woman's right to be free from discrimination is violated when menstrual hygiene products are subject to sales tax when there are no similar products that men must use because of an involuntary, biological monthly occurrence, and when the closest analogous products used primarily by men are not subject to taxation. Taxing products used primarily, or even exclusively, by women is to tax them based on their gender, something that goes against international human rights norms. Hence the removal of taxation on all menstrual products is essential and consistent with implementation of the Vienna Declaration.

Why introducing a governing body to set a basic curriculum on menstrual health would be an example better implementation of the Vienna Declaration

Section 3. 41 reads [WCHR] “*recognizes the importance of the enjoyment by women of the highest standard of physical and mental health throughout their life span. In the context of the World Conference on Women and the Convention on the Elimination of All Forms of Discrimination against Women, as well as the Proclamation of Tehran of 1968, the World Conference on Human Rights reaffirms, on the basis of equality between women and men, a woman's right to accessible and adequate health care and the widest range of family planning services, as well as equal access to education at all levels.*”

We along with many other NGOs, organisations, individuals, and young girls/ people who menstruate, globally believe this is something that is not being implemented on a global scale as in many countries educators refuse to teach menstruation as a topic because they do not understand it or because of their own trauma. Due to the lack of education around this topic we are losing the appropriate language that puts this natural phenomenon in context. It has been found by Binti Period, when working with 100 teachers in The Gambia, that none of them knew the correct terminology to use due to menstruation being such a taboo topic. They educators only seem to know the ‘code words’. Due to these taboos around menstruation, we are losing language and less and less girls/ people who menstruate are being taught about it.

We believe a way of implementing this part of the Vienna Declaration more effectively would be to introduce a global governing body that sets a basic curriculum on menstruation for the UN to encourage the states who signed up to the Vienna Declaration to implement.

This would include organisation across the globe working together to ensure the information is appropriate and palatable for all and in keeping with Sikh Human Rights Group’s push for a pluralistic approach to institutional leadership and engagement.

Specifically, section D. 81 which reads “*…recommends that States develop specific programmes and strategies for ensuring the widest human rights education and the dissemination of public information, taking particular account of the human rights needs of women*.” This perfectly addresses the need for a more substantial body to set a basic curriculum on menstrual education. If the UN adopted this, it would be a way of fulfilling a significant commitment made in the Vienna Declaration. We believe if this existed it would put an end to girls, like the 14-year-old schoolgirl in Kenya in 2019, who took her own life after a teacher allegedly embarrassed her for having her period in class.