

Rt Hon Rishi Sunak MP

Chancellor of the Exchequer
HM Treasury
The Correspondence and Enquiry Unit
1 Horse Guards Road
London
SW1A 2HQ

OPEN LETTER

Dear Chancellor,



We welcome the recent removal of the tampon tax from many period products across the UK and the Government's commitment to the provision of free menstrual products in schools, colleges and hospitals. As you said in your statement, 'sanitary products are essential so it's right that we do not charge VAT'. We agree with this.

However, the action you have taken so far does not go far enough. VAT at 20% still applies to reusable period pants which are categorised as clothing / underwear within the VAT system, and are therefore excluded from the new zero rate. If your Government is truly committed to tackling plastic pollution whilst offering women as wide a choice as possible of affordable menstrual products, then period underwear, too, must be zero-rated. The fact that period underwear - 'period pants' - will remain subject to VAT means it has become significantly more expensive than disposable products, with customers having a strong economic incentive to purchase less environmentally friendly forms of protection.

According to the Women's Environmental Network, conventional disposable menstrual products made from up to 90% plastic, along with their packaging, generate 200,000 tonnes of waste per year, which when disposed of into landfill, our waterways or incinerated, causes toxic and hazardous impacts to our environment. The UK spends £88m a year clearing sewers blocked by menstrual products (combined with fats, oils, grease and food waste)¹. It's estimated that 1.5-2 billion menstrual items are flushed down Britain's toilets each year.²

Period underwear is becoming increasingly popular in the UK, particularly amongst those seeking environmentally sustainable solutions to period management. Reusable period pants on average have a minimum lifetime of two years and many are made from more environmentally friendly materials such as bamboo or wool, reducing the microplastic particles threatening our planet and providing a more affordable long-term solution to managing periods.

The benefits of period underwear go beyond sustainability. These pants are a lifeline for those with disabilities, sensory issues, painful conditions such as endometriosis, or those who struggle to make regular bathroom visits to empty a keeper or change a pad. They have even been a relief for the likes of our key and frontline workers, such as nurses or drivers doing long shifts to support the

¹ Flushability. Water UK <<https://www.water.org.uk/policy/environment/waste-and-wastewater/what-not-flush>>

² Marine plastics: pollution policy and position statement, 2015, Marine Conservation Society.

country with limited breaks to adequately manage their personal menstrual needs.

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As your Government has already acknowledged, periods and the availability of choice in how they are managed is a necessity. Reusable period pants, as a sustainable option, should not be taxed at 20% like a luxury item such as champagne or private jets. Those who wish to make an environmentally sustainable choice or support their personal health requirements in managing their period should be supported by the tax system to do so.

We would therefore ask you, as you prepare for your Budget in March, to bring period underwear within the scope of the new VAT zero rate without further delay.

We ask that the 20% VAT (Tampon Tax) is removed from reusable period pants and look forward to seeing the wider benefits such a move will have.

Signed in Support:

Organisations

- Modibodi
- Wen (Women's Environmental Network)
- The Fawcett Society
- Here We Flo Ltd
- This Is A Vulva
- West London Waste Authority
- Women Engage for a Common Future - WECF
- INTIMINA UK
- Ruby Cup
- Natracare (Bodywise UK Ltd)
- City to Sea
- Anglian Water
- Luxury Moon
- DAME
- Bloody Good Period
- Earthwise Girls
- TOTM
- Period Positive
- Women's Voices for the Earth (WVE)
- &SISTERS
- Cocoro Intim SL
- Mooncup Ltd
- Ohne LTD
- Honour Your Flow
- Menstrual Health Hub
- WUKA Wear
- Surfers Against Sewage