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POLICY BRIEF

PROMOTING HUMAN RIGHTS THROUGH GENDER RESPONSIVE BUDGETING

Tax Cuts for Essential Menstrual Hygiene Products

Prepared by EcoKosWomen

INTRODUCTION

Menstrual hygiene management is a human rights issue; menstrual hygiene products are essential products. Affordable access to them is inextricably linked to health, hygiene, education, dignity and labour rights, among other rights.¹ Difficulties affiliated with menstrual hygiene management can affect negatively the extent to which girls and women enjoy certain rights, including to education, work and health.² According to best practices in gender responsive budgeting (GRB), the state has a responsibility to ensure that revenue collection and state expenditures benefit both women and men, based on needs identified through gender analysis. Properly implemented, GRB can lead to more equitable, transparent, effective and efficient use of public funds.³ This policy brief provides evidence as to why the Government of Kosovo should reduce or abolish the current tax on menstrual products, thereby increasing the wellbeing of women and girls in accordance with its commitments to implementing GRB, furthering human rights and ensuring equality.

RESEARCH FINDINGS

Menstrual Hygiene Management - A Neglected Issue

This section summarises the main findings of research conducted by EcoKosWomen in 2021, which involved use of official statistics and a survey of 240 women and girls:

- Each Kosovar family has, on average, 2.4 girls and women that have monthly menstruation.
- On average, a girl/woman spends €55.77 per year on menstruation products, amounting to €2,063 during her lifetime.
- 96% of the girls/women surveyed said they face difficulties managing their menstruation health in order to attend school and work.
- According to the Kosovo Agency of Statistics, in 2019 the average net salary in Kosovo was €430, and €372 for employees in the private sector.

¹ İlayda Eskitaşçıoğlu, "Access to Menstrual Products is a Constitutional Right. Period." On Period Poverty and the (Un)Constitutionality of Tampon Tax, at: <https://verfassungsblog.de/access-to-menstrual-products-is-a-constitutional-right-period/>.

² Human Rights Watch, WASH United, Understanding Menstrual Hygiene Management And Human Rights, August, 2017, at: https://reliefweb.int/sites/reliefweb.int/files/resources/mhm_practitioner_guide_web.pdf.

³ Nicole Farnsworth, Donjeta Morina, David JJ Ryan, Gresa Rrahmani, Vanessa Robinson-Conlon and Iliriana Banjska, *Kosovo Gender Analysis*, Kosovo Women's Network, 2018, at: <https://womensnetwork.org/wp-content/uploads/2018/10/20181003170921410.pdf>.

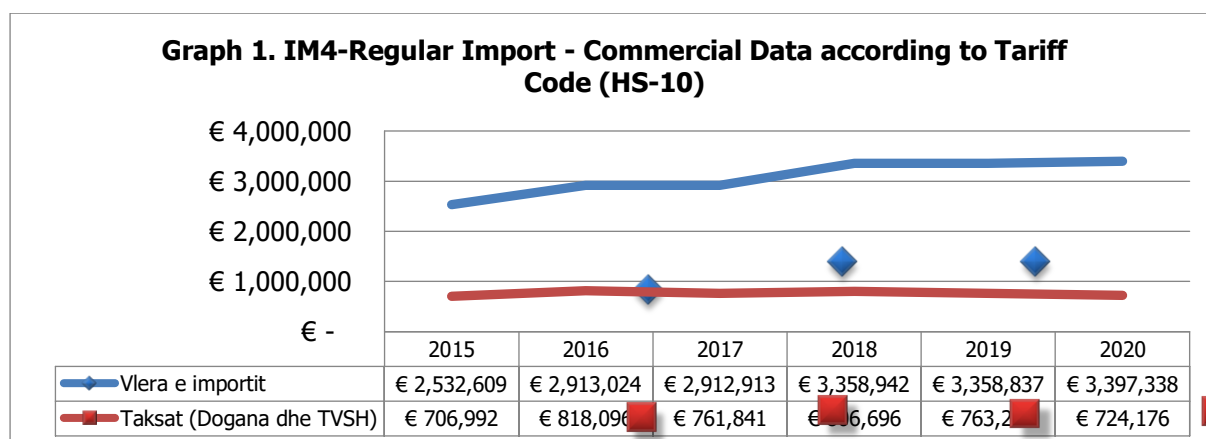


Table 1 illustrates the average cost of menstrual hygiene products per household.

	Average net salary	Average net salary, in the private sector	Minimum wage over 35 years old	Minimum wage up to 35 years old
Average salary per person, per month	€430.00	€372.00	€170.00	€130.00
Total cost for menstrual hygiene products per family per month	€10.30	€10.30	€10.30	€10.30
Percentage of monthly salary spent on hygiene products	2%	3%	6%	8%

Menstrual Hygiene Products Are Taxed as Non-essential Goods

Kosovo has reduced the Value Added Tax (VAT) on essential goods like contraceptives and pharmaceutical products,⁴ among others, to 8% of their total value. Absorbent sanitary napkins and tampons are not included in the list of essential goods with reduced VAT, despite the fact that they are an essentially needed product for most girls and women in Kosovo. The VAT applied in these products is the standard 18%.⁵ Graph 1 illustrates the total value of imports for commercial menstrual products and the total amount of customs and VAT taxes paid (tariff code HS-10) from 2015 to 2020.



According to this official data from Kosovo Customs, revenues from VAT (0.0532%) and customs tax (0.0115%) on menstrual hygiene products comprised a meagre 0.065% of the total annual customs revenues in 2019 and even less of overall state revenues.⁶ Thus, abolishing customs and VAT taxes on menstrual products would hardly impact Kosovo's total revenues, but would help women and girls significantly, particularly those living in impoverished families.

RECOMMENDATIONS FOR THE MINISTRY OF FINANCE

- ✓ Menstrual hygiene products should be classified as essential products because they are necessary for girls and women to realize equally their human rights, including to health, education and labour.

⁴ 6, Law no. 05 / L-037 On Value Added Tax, article 26, par. 2.12a, at: <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=11015> .

⁵ Law No. 05/L -037 [on Value Added Tax](#), article 26, par. 1.

⁶ Kosovo Customs, Annual Report 2019, January 2019, at: https://dogana.rks-gov.net/wp-content/uploads/2020/12/Raporti_vjetor_-per_vitin-2019.pdf.

- ✓ As per Government obligations to implement gender responsive budgeting⁷, change the Law no. 05 / L-037 on Value Added Tax as well as the Administrative Instructions on how to implement this law, so menstrual hygiene products are exempt from all customs and VAT taxes. Gender analysis suggests that this will benefit low-income families and contribute to furthering equality in state revenue collection by removing this discriminatory tax. Moreover, it can contribute to improving women and girls' access to adequate health and hygiene management, education, and labour.

⁷ Law No. 05/L -020 on Gender Equality, article 3, paragraph 1.17 and article 5, paragraph 1.5.