Petition requesting that Parliament protect the health, dignity, and full participation in society of Ghanaian women through *inter alia* greater public investment in accurate information, and education, about menstruation in general; the removal of taxes on female hygiene products; and the provision of subsidies on female hygiene products.

Honourable Members of Parliament

We your petitioners are non-partisan organisations of citizens – [SMG Women's' Wing, Yebetumi, Obasima etc] and thousands of individual concerned men and women who have joined this ... march today. We are petitioning you as the Body exclusively vested by the 1992 Republican Constitution with the power to impose taxes on Ghanaians.

Honourable Members of Parliament

- 1. Our general concern is the marginalization of, and discrimination against, women in Ghana especially in the context of menstruation and access to feminine hygiene and health products. "Period poverty" adversely impacts the life of millions of Ghanaian women and girls. Millions of women are regularly denied the opportunity to make productive contributions to society because our society has failed to understand, de-stigmatize, and mainstream menstruation - a normal, healthy, biologically necessary monthly process. In our more traditional settings for example, menstruating women are still often physically excluded from communal and even family activities during menstruation. In our more "modern" society too. hundreds of thousands of young women are unable to attend school during their periods for social rather than medical reasons. They are placed at a competitive disadvantage with their male schoolmates. Their prospects in life are thus unfairly limited. Hundreds of thousands of working women are also unable to attend work during their periods for social rather than medical reasons. This impacts their career prospects unfairly. Millions of women are exposed to risk of infections that threaten fertility because they do not have access to sanitary product like pads, menstrual cups, tampons etc. - and are too embarrassed to demand their rights. This stigmatization of women must be addressed urgently by publicly funded information and education campaigns.
- 2. Beyond education and information, we must address the unreasonably high cost of feminine hygiene products which places them beyond the reach of millions of women. This can only be understood as disregard for the health and well-being women. The current classification of sanitary products, in the Harmonized System Code 9619001000 as "luxury products" results in the imposition of a 20% import tax which is then grossed up before imposition of Value Added Tax (VAT) of 12.5%

and other State imposts. By contrast condoms are correctly classified as essential health products and are exempt from import tax.

- 3. The minimum wage is currently Fourteen Ghana Cedis and Eighty-eight Pesewas (GHS 14.88). This means many women take as little as 300 Ghana Cedis home in a month. At last check, on average the cost of a month's supply of sanitary pads (perhaps the most popular hygiene product) currently is between GHC 60.00 and GHC 80.00. This is easily 20% of her income spent on just existing safely as a woman (who still must contend with rent, food, child rearing expenses, etc). In our current period of hardship millions will be forced to use "solutions" that are unsafe and undignified.
- 4. This unacceptable situation has been the subject of protest and agitation for many years now. Various women's groups and CSO have, every May, sought to draw attention to this systemic discrimination. Articles have been written. News items have been produced. Beyond some handwringing and shoulder shrugging we have been ignored. No more. GRA officials have stated that they are an implementing agency and have no power to impose or remove taxes, That power, lies exclusively with Parliament.
- 5. We are therefore petitioning our Honourable representatives for the inclusion of the following measures in the 2024 Budget (if not before):
 - a. abolition of all taxes on feminine hygiene products;
 - b. provision of subsidies on feminine hygiene products especially for women enrolled in recognised education programmes; and
 - c. allocation of public funding for public information and education on the nature of menstruation and its role in female health and fertility and the reproduction of humanity.
- 6. We appreciate that several different approaches are possible to achieving these demands. For that reason, we have not sought to be prescriptive about workable mechanisms. We hope that Parliament will invite us for good faith discussions to explore the options available for all of us. We will not however be ignored. We will not accept excuses about the state of the economy. The State has a more profound responsibility to its citizens than to international banks. We are happy to demonstrate the re-prioritisation of expenditures that will allow the State to meet our needs. We will continue to mobilise public and international opinion and pressure on policy and lawmakers on this issue.

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