SEND GHANA

TOWARDS MENSTRUAL EQUITY IN GHANA

Should Pads Be Taxed?

POLICY BRIEF

POWER TO CHOOSE | OXFAM | In partnership with Canada | PPAG Sexual Health For Quality Life | WILDAF GHANA | SEND GHANA | norsaac | PARDA

MAY 2024

1.0 Executive Summary

In Ghana, the high taxes imposed on menstrual products have significantly hindered adolescent girls and women from effectively managing their menstrual cycles. This policy brief examines the adverse effects of price hikes on pads for girls and young women in Ghana. The high cost of sanitary pads, exacerbated by taxes, poses significant challenges for women and girls, particularly those from low-income households. Consequently, adolescent girls and young women who cannot afford safe pads resort to unhygienic alternatives or miss school altogether, severely impacting their economic prospects and perpetuating the cycle of poverty and inequality. This brief calls for measures that ensure equitable access to clean, safe, and affordable menstrual products for all. By prioritizing the needs of women and girls, policymakers can catalyse positive change, empowering individuals and advancing a more inclusive and equitable development.

2.0 Introduction

The issue of menstrual hygiene management is crucial for the well-being and empowerment of women and girls globally. However, in Ghana and many other parts of the world, the accessibility of menstrual products is hindered by high prices, further exacerbated by taxes. In Ghana, sanitary pads are classified as "Miscellaneous Manufactured Articles," which subject them to many taxes, including a 20% import duty and 15% Value Added Tax (VAT), as well as other import and statutory levies. These taxes have increased the prices of disposable sanitary pads.

This policy brief examines the far-reaching implications of high taxes on menstrual products on the psychosocial well-being of adolescent girls and young women in Ghana.

Menstruation is a natural and inevitable aspect of female physiology. However, the financial burden imposed by high prices on menstrual products presents a significant obstacle to menstrual health management for many girls, particularly those from marginalized communities. In Ghana, where a high proportion of the population lives below the poverty line, the impact of these high costs is particularly pronounced, disproportionately affecting the most vulnerable segments of society due to the financial strain of purchasing these essential items.

The inability to afford menstrual products often forces girls to resort to using inadequate alternatives or to miss school altogether during menstruation, perpetuating cycles of poverty and educational inequalities. Moreover, the imposition of high taxes on menstrual products perpetuates the stigma and shame surrounding menstruation, further marginalizing girls and inhibiting their ability to participate freely and fully in society. Such policies undermine efforts to promote gender equality and reproductive health, ultimately impeding progress towards achieving the Sustainable Development Goals.

This policy brief calls for urgent action to address the adverse effects of taxation on menstrual products in Ghana. By prioritizing the removal of taxes on these essential items, policymakers can contribute to the realization of gender equality, the promotion of public health, and the advancement of socioeconomic development for all members of society.

3.0 Methodology

This policy brief is based on research conducted by young people which assessed the impact of period poverty on the education and psychosocial well-being of adolescent girls and young women in Ghana. The study utilized a three-pronged approach, using both qualitative and quantitative methods for data collection. Firstly, 1183 adolescents and young people, including girls and boys between the ages of 10-24, were randomly selected from six districts in Ghana for quantitative data collection. The selected districts were Ashaiman (Greater Accra), Awutu Senya East, and Cape Coast Municipal (Central region), Sagnarigu and Savelugu Municipal (Northern region), and West Mamprusi (North East region). Secondly, 54 key inform- ant interviews were conducted, including 24 teachers from junior and senior high schools, 24 parents with wards in junior and senior high schools, and six health facilities across the study districts. Teachers, parents, and health facilities were selected purposively. Thirdly, four focus group discussions were held separately for boys and girls, with an average of 10-12 participants per group in the Ashaiman and Sagnarigu municipalities of the Greater Accra and Northern regions. Additionally, an extensive literature review was conducted, and relevant analysis was carried out.

4.0 Key Findings

1. 95 percent of respondents use disposable sanitary pads. However, a significant percentage of girls (60.3%) reported that the products are expensive in the wake of price hikes, worsened by high taxes.

2. Approximately 70% of respondents consider the high cost of sanitary pads a significant burden, making it difficult for them to access these products. For most girls and young women who struggle to afford safe pads resort to using unhygienic alternatives such as tissue paper or socks. Others borrow money or products from friends and relatives, while some use fewer products or change them less frequently.

3. The lack of access to safe and affordable menstrual products among adolescent girls increases their vulnerability to sexual exploitation (24.3%), higher rates of sexually transmitted infections (22.5%), teenage pregnancy (19.2%), missing school (21.5%), dropping out of school altogether (7.1%), and in some extreme cases, even child marriage (4.7%). This lack of access has a multiplying effect on the lives of young girls, impacting their health, education, overall well-being, and prospects.

4. A majority of respondents (60.7%) obtain menstrual products from their parents or guardians, while 31.7% purchase the products themselves. A small percentage of respondents acquire the products from siblings (2.2%), boyfriends (2%), friends, and others (3.3%). This shows strong external dependencies to manage their own bodies.

5. More than 80% of the respondents reported that their average monthly household income ranges from Ghc 50-1500. Due to the increasing cost of living and the rapid surge in prices of goods, some families are forced to choose between buying food and providing sanitary pads for their girls. Hence, menstrual products become a luxury instead of a necessity for many.

5.0 Conclusions

The evidence presented in this policy brief highlights the urgent need to address the serious implications of inaccessible menstrual hygiene products for the health, education, and well-being of girls in Ghana, particularly those living in marginalized communities and low-income households. While many girls use disposable menstrual products, high prices make them difficult to access, forcing them to resort to unhygienic materials to absorb menstrual blood, which exposes them to various health risks.

Menstruation is a natural and inevitable process for more than half of the world's population. Therefore, making sanitary pads more accessible and affordable should be a collective societal commitment to the well-being and dignity of adolescent girls and young women. It is an investment in the future of the country that recognizes menstrual equity as a fundamental aspect of human rights and sustainable development. To achieve this goal, Ghana needs a collaborative effort between government agencies, civil society organizations, the private sector, and the media to implement policy reforms, increase awareness, and promote innovative solutions. By following these recommendations, Ghana can create a more inclusive and equitable society where menstruation is not a barrier but a celebrated aspect of every woman's life.

6.0 Recommendations

Based on the findings of the research report, the following recommendations are proposed for consideration by policy makers.

1. The Ministry of Finance and the Ghana Revenue Authority should eliminate taxes on imported sanitary pads and reclassify them as "essential medical necessities." At present, these products are categorized as "miscellaneous," which attracts heavy taxes. This step is crucial in ensuring that the prices of menstrual products are reduced and made more affordable for women and girls in low-income households.

2. The Ministry of Finance and the Ghana Revenue Authority should speed up the process of implementing the road map that will result in the zero-rating of tax on locally produced sanitary pads and the provision of import duty waivers for raw materials used in their local manufacturing. This move would help to enhance the production of locally made sanitary pads, increase the range of products availability, and improve access for girls and women

3. The Ministry of Education, the Ghana Education Service, and school management should ensure a regular supply of sanitary pads for schools to deal with emergencies, especially for first menstruators. This initiative will increase the likelihood of girls staying in school and completing higher education, thus ensuring their long- term socio-economic well-being.

4. Civil society organizations and the media should strengthen advocacy in mobilizing public support to remove taxes on menstrual products. This can be achieved through awareness campaigns targeting high-level public officeholders, private sector actors, and influential individuals. It is also crucial to amplify the voices of marginalized girls who are disproportionately affected by the rising costs of menstrual products. By advocating for the removal of taxes on these essential products, we can help ensure that all girls have access to the resources they need to manage their menstrual health with dignity and live their true potential.

SEND Foundation of West Africa has two affiliates:
SEND-GHANA and SEND Sierra Leone.

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A Ghana where people's right and well-being are guaranteed.

MISSION
We work to promote good governance and equality of women and men in Ghana.

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