

# STATES OF JERSEY



## G.S.T. ON MENSTRUAL SANITARY PRODUCTS

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Lodged au Greffe on 10th March 2022  
by Senator K.L. Moore  
Earliest date for debate: 25th April 2022

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STATES GREFFE

## **PROPOSITION**

**THE STATES are asked to decide whether they are of opinion –**

- (a) that all menstrual sanitary products should be exempt from G.S.T; and
- (b) to request the Minister for Treasury and Resources to issue law-drafting instructions in order that the necessary legislative amendments may be brought forward to give effect to paragraph (a).

SENATOR K.L. MOORE

## REPORT

*"We know that the barriers to accessing free products extend beyond financial ones, they are complex and like other gendered issues, seldom spoken about.*

*Periods are not opt-in; they aren't a luxury or a choice and they shouldn't be taxed as such.*

*Jersey is the only place left in the British Isles to not get rid of the taxation on menstrual products... Jersey can and must do better."*

### **The Red Box Project Jersey<sup>1</sup>**

5% Goods and Services Tax (GST) is levied on sales of goods and services in the Island. However, there are some exemptions to this rule - medical supplies, for example, are exempt from GST.

Menstrual products are not exempt – which means that they are considered a luxury item.

As the Red Box Project so rightly cite in the above quote, periods are not opt-in! They are not something that is a choice – and they are not a luxury. At present there are charities that provide menstrual projects in schools<sup>2</sup> – however women should not have to turn to charity to deal with period poverty.

*What is period poverty?*

*Period poverty is a term used to describe the inability to access products such as pads and tampons due to financial constraints. It can also be used in broader terms to encompass the effects of the stigma of menstruation and the quality and provision of menstrual health education, as well as the lack of availability of washing facilities and waste management. The term 'period poverty' started gaining widespread use in 2016 and it has become a more high-profile issue as a result of the work of campaign groups, charities, and academics over the last 5 years. Further awareness of the issue has been raised since November 2020, when Scotland became the first country in the world to pass legislation to make period products available for free in public buildings to anyone who needed them.*

*There are various consequences of period poverty. Not being able to access period products can mean:*

- *Missing days at school or work*
- *Using period products for longer than is safe or advised to do so*
- *Using inadequate alternative products to manage bleeding*
- *A negative impact on mental health<sup>3</sup>*

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<sup>1</sup> <https://www.bbc.com/news/world-europe-jersey-60243889>

<sup>2</sup> <http://redboxproject.org/>

<sup>3</sup> <https://statesassembly.gov.je/BriefingPapers/Pages/Period-Poverty.aspx>

## Sanitary products

Survey of 1,000 14 to 21 year olds

**10%**

have been unable to afford sanitary products

**14%** have asked to borrow sanitary wear from a friend due to affordability issues

**12%** have improvised sanitary wear due to affordability issues

**19%** changed to a less suitable sanitary product due to cost

Source: Plan International UK [↗](#)

In 2021, Scotland became the first place in the world to offer sanitary products free of charge through the enactment of the [Period Products \(Free Provision\) \(Scotland\) Bill](#).

Also in 2021, the UK abolished the so-called ‘tampon tax’, with a zero rate of VAT on sanitary products coming into effect on 1 January 2021, Felicia Willow, Fawcett Society Chief Executive, stating at the time –

*“It’s been a long road to reach this point, but at last the sexist tax that saw sanitary products classed as non-essential, luxury items can be consigned to the history books.”<sup>4</sup>*

This proposition is one step toward the improvement of period poverty on the Island, and something we are overdue in bringing forward.

### Financial and manpower implications

It is not possible, at present, to identify the costs of this change as the relevant information has not been collated.

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<sup>4</sup> <https://www.gov.uk/government/news/tampon-tax-abolished-from-today>