

ADDRESSING PERIOD POVERTY IN SRI LANKA



Period poverty is a global issue affecting those who don't have access to the safe, hygienic menstrual products they need, and/or who are unable to manage their periods with dignity, sometimes due to community stigma and sanction. It does not refer only to those who have no access to menstrual products; in some cases, limited access to these products leads to prolonged use of the same tampons or pads, which can cause infection. Menstruation is not a choice but a biological reality, which makes menstrual hygiene products necessities. Therefore, access to menstrual hygiene products is an essential human need that must be addressed.

Status in numbers ^[1]

Sri Lanka's period poverty rate is approx.

40%

which translates to 40% of households with women of menstruating age not spending any amount of money on sanitary napkins (HIES, 2019).

In 2021, a packet of sanitary napkins containing 10 pieces was priced at LKR 140. Presently, the same product costs LKR 270, marking a staggering price increase of

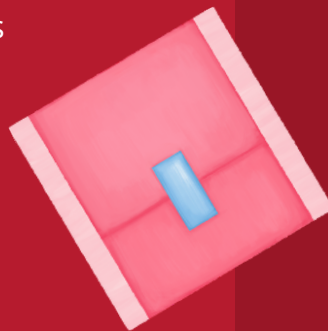
92%



Taxes on sanitary napkins accounts for only

0.0021%

of 2022's government revenue but places a huge burden on women, girls and people who menstruate.



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 major companies, two of which are local producers, dominate the market.

Locally produced sanitary napkins are neither superior in quality nor in price, therefore, these tariffs only serve to shield local producers from low-priced foreign competition.



A menstruating woman or person would typically spend a minimum of LKR 450 per period ^[3]. This is an annual expenditure of LKR

5400

- Whisper (Imported brand) by Hayleys Consumer: **LKR 330 - 680***
- Eva (Local brand) by ICL Brands Pvt Ltd (a subsidiary of Capital Maharajah Group): **LKR 270***
- Fems (Local brand) by Hemas: **LKR 270 - 300***

*Price as at February 2024 / *Prices of comparable 1-2 products amongst all offerings of these brands.

The current tax rate is at 44.5% (In 2023, menstrual products were VAT exempted and the total tax rate was 25.6%).

Tax Component	Description	Current Tax Structure ^[2]
General Duty		-
Value Added Tax (VAT)		18%
Port and Airport Development Levy (PAL)	PAL is levied on numerous imports, with several exceptions such as importing essential goods and raw materials.	10%
Cess Levy	Cess is a levy imposed on all imports into Sri Lanka and the rate of tax varies by product type.	10%
Social Security Contribution Levy (SSCL)	SSCL is payable by every taxable person or organisation who/which imports, manufactures, or sells any articles. *The Sri Lanka Customs tariff calculator has not been updated to include this.	2.5%*
Total Tariff Rate	Given that there are different weights accorded to each type of tax, it is not an automatic addition of the different tax percentages. The 44.5% is derived from the Sri Lanka Customs tariff calculator and does not include the SSCL. Hence, total tariff burden is higher than what is indicated here.	44.5% (without SSCL)

Sri Lanka Customs is the government agency which imposes the tariffs, as set by the Department of Trade and Investment Policies at the Ministry of Finance, at the time of importation. For goods manufactured in Sri Lanka, this is collected by the Inland Revenue Department.

Menstrual health is a public health and a human rights issue. Menstrual hygiene and health matters in all areas of life: it matters to health and well-being as unhygienic practices leads to health issues; it matters to education as improper management leads to low attendance and high dropout rates; it matters to inclusive and sustainable economic growth as poor menstrual hygiene management can limit women's participation in the workforce; it matters to gender equality as the taboos and social norms associated with menstruation lead to gender discrimination, limiting education and workforce participation.

Sri Lanka is an island nation with a population of 21.6 million. Women make up 51.6% of the population, of which 51% i.e. 5.7 million are of reproductive age (15 - 49 years). In spite of remarkable health indicators on maternal and child health in the country, the social and cultural norms, taboos, myths, misconceptions and stigma associated with menstruation including the high cost of menstrual products has negatively resulted in poor menstrual health and hygiene management among most women and girls.

According to a study by UNICEF and WaterAid:

60%

of parents in Sri Lanka do not allow their daughters to go to school during their first period.

80%

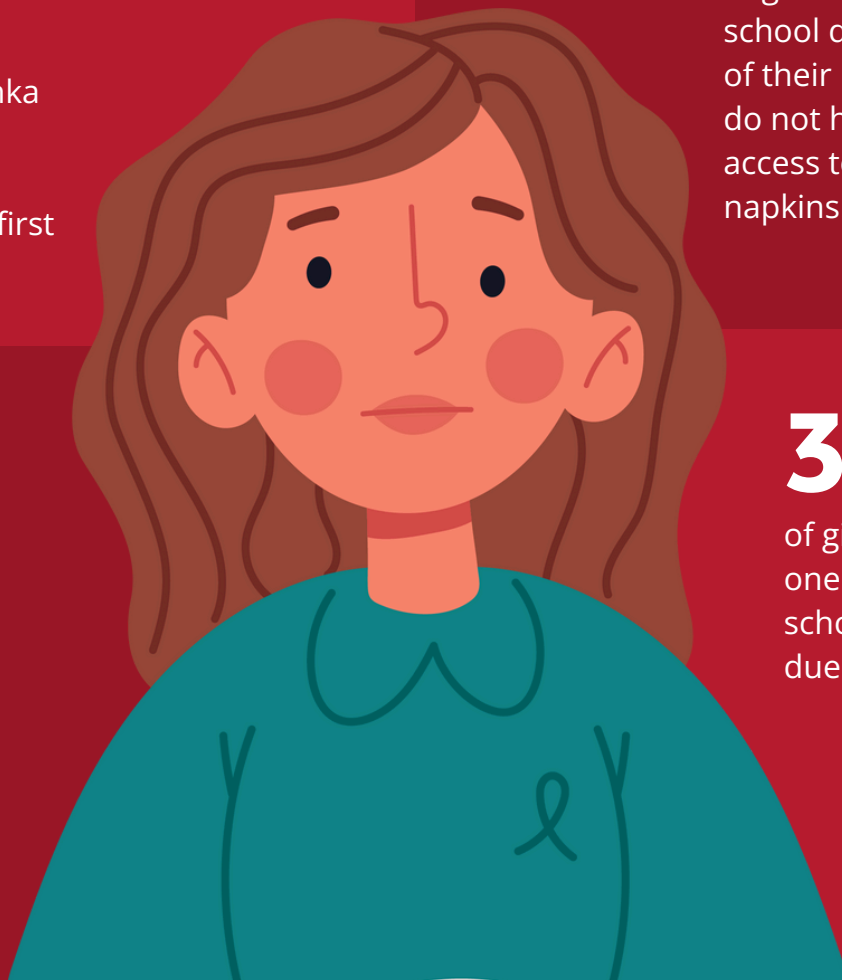
of teachers think that bathing should be avoided during menstruation.

50-60%

of girls do not attend school during the time of their menses, as they do not have affordable access to sanitary napkins.

37%

of girls miss at least one or two days of school each month due to their period.



The consequences of period poverty can include:

Impact on girls' education and women's employment:

- Girls often miss one or more days of school during menstruation, negatively impacting their education, especially if schools lack adequate water, sanitation, and hygiene facilities.
- In Sub-Saharan Africa, for example, some girls will miss as much as 20% of their school year; some may even drop out of school altogether.
- The estimated cost due to out-of-school children in seven countries in Asia-Pacific averages over 1% of GDP, but varies substantially in the region, from around 0.1% of GDP in Viet Nam to over 4% of GDP in Timor-Leste^[4].
- There is anecdotal evidence that some daily workers are unable to go to work without the necessary menstrual products, leading to lost wages.

Health risks:

- There are serious health risks when people are forced to use the same sanitary napkin for the whole day, re-use single-use products, or other options such as dirty rags. This can cause infections; it may lead to cervical cancer, other reproductive health issues and even infertility.
- Risks can be greater if the woman or girl has undergone female genital mutilation (FGM).
- Lack of clean and safe water and sanitation facilities, in schools, workplaces and public places could also lead to various health risks.

Persistent shame and fear:

- Due to community stigma, many women and girls may feel anxiety, shame and fear during menstruation.
- Cultural and religious norms have led to a perception of women and girls being 'unclean' during menstruation.
- It further makes discussions on menstruation a taboo topic, leading to a lack of access to information, services and products that can help them better manage their menstrual cycles and reproductive health.
- As a result of this taboo and stigma many women do not openly discuss issues they face during menstruation and do not access the necessary services. Period pain is also normalized among the communities and women are expected to bear the pain and not complain. This hinders women from engaging in education and employment.

Recommendations for the Government to consider:

1. Remove all taxes on menstrual hygiene products: Consider menstrual hygiene products as essential products and eliminate all taxes/tariffs (PAL, VAT, CESS, SSCL) on these to make it more accessible and affordable.

Elimination of taxes would reduce the prices for both local manufacturers and importers. Increasing competitiveness within the market would lead improved demand for sanitary products and therefore, higher profitability. In the long-term, local products would be more competitive than imported products, providing impetus for new entrants to the market and reducing demand for imported products. As such, this would benefit local manufacturers and the local economy.

2. Expand provision of free or subsidized sanitary products: Encouraged by the recent Cabinet approval of a proposal by the Ministry of Education to provide free sanitary napkins to 800,000 female school students ^[5]^[6], the government can expand to distribute free or low-cost sanitary napkins to women and girls, especially those from low-income households. These could be supplied in schools, universities, hospitals/clinics, and public institutions.

3. Initiate public-private partnerships to promote education and awareness: Collaborating with CSOs/NGOs and private sector partners can help ensure the availability of affordable menstrual products.

- **To promote public education and awareness** on menstruation, reproductive health, proper menstrual hygiene, and use of products. Innovative approaches could be used to normalise discussions on these topics, for example: art-based engagement, such as forum theatre or puppetry, targeting schools, parents and communities to break taboos, dispel myths and encourage open conversations.
- **To challenge attitudes, social norms, and behaviour:** design evidenced-based programmes on changing social norms and behaviour, where in some instances it may be easier to shift some behaviours (e.g., through accessibility of menstrual products etc.) before attitudes or norms change.
- **To improve infrastructure and Water, Sanitation and Hygiene (WASH)** facilities in schools, workplaces, and public spaces. This includes access to clean water, private toilets, and disposal facilities for used sanitary.

- **To support/incentivize local production of menstrual hygiene products.**
Encouraging more local producers can lead to more competitive pricing, and therefore more affordable products, including re-usable menstrual products.
- **To promote good quality reusable menstrual products** available along with sufficient awareness creation on products available and proper-use of menstrual products.
- **Advocate to include menstrual health in school curriculums** to provide accurate information to adolescents and young people on menstrual health and to address existing myths and misconceptions.

4. Further research and data collection: Regularly collect data on period poverty, including the number of households affected, spending patterns, and access to menstrual products, through existing surveys such as the upcoming Household Income and Expenditure Survey run by the Department of Census and Statistics.

[1] Several data points are taken from the Advocata and FPA Sri Lanka [Policy Brief: Tax Free Products](#) (2024).

[2] Sri Lanka Customs, 2024

[3] Assuming a five-day menstrual cycle with a minimum of 4 pads used per day. Approx. 20 pads required. The cheapest choice available is a pack of 8 for LKR 150, meaning 3 packs required.

[4] [UNESCO \(2015\)](#)

[5] [Ministry of Education, Sri Lanka \(March 2024\)](#)

[6] [Cabinet Decisions \(01 April 202\)](#)

