



HOUSE OF COMMONS

LONDON SW1A 0AA

The Rt Hon Rishi Sunak MP
Chancellor of the Exchequer
HM Treasury
The Correspondence & Enquiry unit
1 Horse Guards Road
London
SW1A 2HQ

Our Ref: SO17016

1 February 2021

Dear Rishi,

Re: Plastic-Free Periods

We write to ask you to recognise period pants as a menstrual product and thereby remove the 20% luxury tax (VAT) on them.

The decision to cut VAT on sanitary products from 1 January 2021 was a positive step towards recognising such products as essential items. The Government's continued reluctance to recognise period pants as a menstrual product, however, reflects a dated understanding of available period products and constitutes an obstacle to the promotion of environmentally and economically sustainable period products.

The zero rate applies to the supply of any sanitary product that is designed and marketed solely for the absorption or collection of menstrual flow or lochia (discharge from the womb following childbirth). Reusable protective pants that absorb and collect menstrual flow and protect the wearer from leakage are currently not eligible for the zero rate. In response to a Written Question (108277), in which your department was asked about the potential merits of the recognition of period pants as a sanitary product for VAT purposes upon the environment, Jesse Norman stated that the relief excludes articles of clothing to ensure that the relief is properly targeted.

The suggestion that period pants are an article of clothing, making them difficult to police, is inaccurate. While period pants may look and feel like regular underwear, they are leakproof, meaning that the wearer does not have to use a pad, tampon or menstrual cup. To be clear, some period pants can hold up to 4 tampons' worth of period blood. While it is not possible to speak for every supermarket, period pants are mostly found in personal hygiene aisles, sitting next to tampons, pads and other sanitary products.

The refusal to scrap the luxury tax from period pants is not only illogical, but also irresponsible. The removal of VAT from tampons and pads directly encourages the purchase of single-use plastic period products. If the Government is serious about tackling the climate crisis, it must empower consumers to break away from single-use plastics and inspire less wasteful ways of living.

Single-use tampons, pads and panty liners and their packaging generate more than 200,000 tonnes of waste per year, and they all contain plastic. Disposable pads contain up to 90%; the

equivalent of four plastic bags. Such plastic can take up to a thousand years to decompose in landfill or in our oceans. What is more, harsh chemicals such as chlorine and dioxin that are damaging for the environment, and potentially for people's health, are still found in mainstream brand pads and tampons.

As a reusable product, period pants also offer a more cost-effective option. Periods are normal and should not incumber everyday life. The sad reality is that they often do – especially for young people. It is not easy for everyone to access period products where and when they need them, and many do not have the financial means to purchase new disposable products every month. Insofar as they can be washed and reused, period pants present a viable alternative.

In the interest of encouraging the use of more environmentally and economically sustainable period products, we urge you to build on the progress made in scrapping the tampon tax and ask you to consider period pants as a menstrual product. If you do not see the merits of applying the zero rate to period pants, could you please (a) explain why and (b) outline the steps the Government is taking to promote plastic-free periods.

We look forward to receiving a swift response.

Yours sincerely,



Sarah Olney
Member of Parliament for Richmond Park

Ed Davey MP
Daisy Cooper MP
Alistair Carmichael MP
Wendy Chamberlain MP
Tim Farron MP
Wera Hobhouse MP
Christine Jardine MP
Layla Moran MP
Jamie Stone MP
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