

# Reasons for People's Unawareness on Tampon Tax and the Necessity of Its Abolition in China

Siyuan Huang<sup>1,\*</sup>

<sup>1</sup>Bachelor of Business Administration (Honours) Programme, Hong Kong Baptist University, HongKong, China

\*Corresponding author. Email: 18208371@life.hkbu.edu.hk

## ABSTRACT

The Value-Added Tax (VAT) rate for tampons in China is 13%, which is the same as the cigarette tax. The abolition of the "Tampon Tax" has been succeeded in several countries, and this has proved that canceling the "Tampon Tax" is possible for the government to implement. This paper explores the reason why China should abolish the "Tampon Tax" by conducting a questionnaire and analyzing secondary sources. Results show that it is necessary to abolish the "Tampon Tax" in China, not only because of the gender inequality in China but also because fewer people can afford menstruation products that are not harmful to female health.

**Keywords:** *Tampon Tax, Female Health, Gender equality, China.*

## 1. INTRODUCTION

Globally, only a handful of countries have succeeded in abolishing the tax on menstruation products, including Canada, India, Australia, Kenya, and several U.S. states. Scotland became the first country in the world to allow free access to menstrual products, including tampons and pads, and it started in November 2020 [1]. In China, the "Tampon Tax" does not have a separate sector in tax treatment. It is included in the consumption tax, and has an equal Value-Added Tax (VAT) rate as other consumption such as cigarettes, at 13% [2]. Less people can afford tampons of good quality in the Chinese market. This has led to a large number of people in China starting to buy tampons only when there are huge discounts. For instance, the prices of the goods online during "double 11" and "618", two famous shopping festivals of Taobao, are the lowest throughout the year. However, buying cheap goods during those periods is time-consuming, and many females complain about why the daily-need goods for women are so expensive that they can only afford to buy tampons at a discount during the sales. Moreover, there is a group of people in poverty regions that still suffer from tough living conditions and cannot afford or get access to clean and safe female menstruation products [3].

In this paper, the author would not only advise the government to abolish the "Tampon Tax", but also draw public attention to this issue, thus enhancing the awareness of gender equality. One of the most important

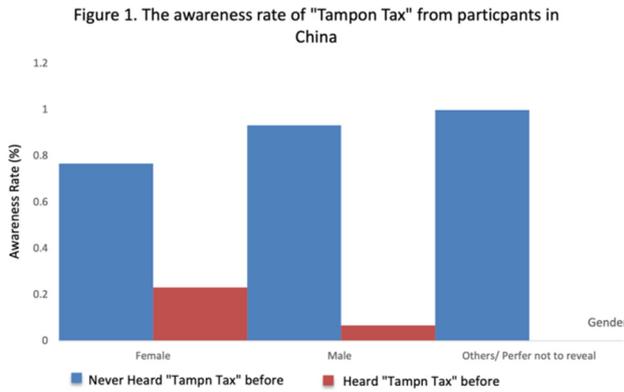
purposes of this paper is to find out why China should abolish the "Tampon Tax", and the author takes an in-depth look from two angles: 1). reasons behind the public's unawareness of "Tampon Tax" in China; 2). effects of the cheap tampons on female health. The paper will conduct a questionnaire and use secondary sources to give explanations. Hopefully, the government can consider from different perspectives and discharge the tax on female pads or even better-- free the tampon. At the same time, this paper attaches importance to women's rights and also brings deep thoughts on gender equality to the public.

## 2. REASONS BEHIND THE UNWARENESS OF TAMPON TAX

People are less aware of gender inequality in China, and that is the main reason why the "Tampon Tax" is still existing in China. People cannot change it without noticing it. Although it is unavoidable to pay taxes, there is one group of people paying more taxes, and they are females. Women are required to pay more taxes than men because of their menstrual cycle as human beings. There is still a large number of people in China being unaware of the "Tampon Tax", and three factors can be considered: the period shame, the gender inequality, and the profits brought by menstruation products.

### 2.1 Shame to speak up

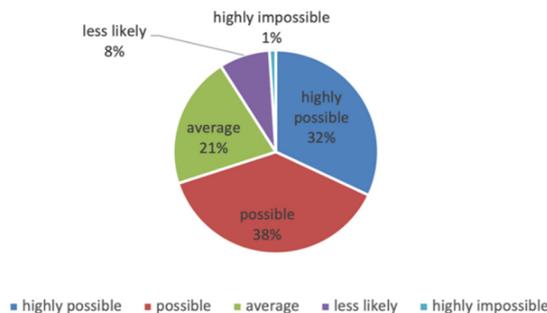
Snowball sampling is used to help find out the public thoughts towards "Tampon Tax" in China. There is a total of 100 valid questionnaires, including 30 finished by males, 69 by females, and one by a participant who prefers not to reveal gender. They are mostly students in the university.



**Figure 1** The awareness rate of "Tampon Tax" from participants in China.

Menstruation is still surrounded by stereotypes and taboos. Even though we have entered the year 2022, the period shame from previous generations still remains. Regardless of gender, people hardly notice the existence of the "Tampon Tax". Figure 1 demonstrates that around 80% of participants of both genders do not know the existence of the "Tampon Tax".

**Figure2.** The possibility of period shame affecting the behaviors promoting the abolition of tampon tax



**Figure 2** The possibility of period shame affecting the behaviors promoting the abolition of tampon tax.

The result of the questionnaire helps the author find out that fewer males are willing to fill out the form and they are bashful just by looking at the tampon-related questions. It seems that period shame not only affects females but also males. More males are unwilling to talk about the period before doing the questionnaire, and there are questions from males such as "are you sure the questionnaire is within male's knowledge?" and "is this

questionnaire anonymousness?" The truth is that some people will not even talk about tampon-related issues in a normal way in public. Figure 2 shows the public thoughts on whether period shame will influence the prevalence of "Tampon Tax" and the prices of menstruation products. According to Figure 2, 70% of the participants believe that period shame influences the behaviors that promote the abolition of the tampon tax, since some people may feel shame to speak up or be afraid to stand up for the basic rights of females.

In short, the "Tampon Tax" is one of the results of the period shame since fewer people stand up to safeguard females' basic rights. It is significant to change this "old fashion" in the new era.

### 2.2 Lack of gender equality

In an interview of a popular YouTuber with former President Obama, it is mentioned that it was the first time for Obama to hear the term "Tampon Tax", being consistent with the result shown in Figure 1 that many people do not notice this issue. Besides, Obama also replied: "I don't understand why states would tax these [tampons] as a luxury. I suspect it's because when these taxes were passed, the laws were made by men. I think it's very smart for women in those states that you just mentioned to try to eliminate those taxes [4][5]." It symbolizes the fact of gender inequality in political power.

In the questionnaire, the author set "Do you think gender inequality exists in the current social background and situation in China?" as the first question. And 91% of participants stated that gender inequality still remains in China. Participants also make comments that under patriarchal society, employment discrimination and pink tax (women cost more than men in daily consumer products) happen frequently. These phenomena are often being ignored by the majority of citizens because people lack the concept of gender equality after a long term of mind-controlling state by the old thoughts.

According to Figure 1, the majority of the participants have not heard the term "Tampon Tax", suggesting that there is a lack of social protection for women's basic rights. It is hard for the whole country to change people's mindsets and accomplish gender equality at one go, but it does not mean we should be apathetic about that. There are some other noticeable issues in society that express gender inequality. For instance, men get the offer of the company more easily than women; it is a tradition for women to be housewives; and a consumer report in 2010 found that women usually spend 50% more than men on certain products such as pain killers [6][7]. Meanwhile, girls' toys cost an average of 11% more than boys' toys during their childhoods; girls' clothes cost more on average than boys about 10% during their adolescence; entering the workplace,

relevant women's daily supplies cost 48% more than men; even for crutches, women's crutches are 12% more expensive than men's [8]. Those are not just numbers but the evidence proving that females are treated unfairly. It is also worth mentioning that the physiological reaction for men such as Viagra is covered by the medical insurance, but tampons for female's physiological responses are not included in the insurance which provokes a conflict. Fighting for gender inequality is a huge step toward social progress. The social and cultural atmosphere can influence the behaviors that promote the abolition of the tampon tax.

### ***2.3 Profits brought by menstruation products***

The existence of the "Tampon Tax" in China proves that the majority of citizens lack the awareness of gender equality, and rule-makers treat sanitary products as business products which are something they can earn profits from rather than treating menstruation products as a necessity for female's daily life.

Sadly, while doing the research, there are only a few articles on Chinese academic websites regarding the "Tampon Tax". Despite this, the author found several proposals from the Chinese government concerning the "Tampon Tax". In August 2021, the Ministry of Finance of the People's Republic of China replied to the public's concerns about the "Tampon Tax", claiming that they are reducing the tax rate for sanitary products. They mentioned that "there is no essential difference between sanitary products and other goods. To reduce the VAT rate or reduce the VAT rate for sanitary products alone will certainly cause the policy comparison of taxpayers in the pharmaceutical, food and other daily necessities industry [9]." The expression of "no essential difference" proves that the government and majority of citizens would treat menstruation goods as profitable products. They also stated that "Tampon Tax" is a neutral tax which does not contain any overt gender bias, and it cannot eliminate the presence of discrimination [10]. Moreover, there are some people criticizing that it is not necessary for the government to remove the tampon tax since it is not a huge amount of money on a year base. From that point, people may have a misconception about the reason for the abolition of the "Tampon Tax". It should not be related with anything else but the basic right as a female. Because period is one of the female's natural physiological cycles that cannot be chosen to have or not have, and it is also an unavoidable process. The second point is that the tax in the menstruation products categories is higher than the other. Except for the VAT, the exported tax of toilet paper is half of that on sanitary napkins [2]. Besides, when the product of the daily needs for females needs to be paid the same tax as luxury goods such as cigarettes, it is gender inequality. Additionally, since Viagra is covered by medical insurance, there is no reason for the bleeding periods and

pain killers for the period to be excluded from the medical security system. They both belong to the physiological response.

### **3. HARMFUL SUBSTANCES CONTAINED IN DOMESTIC MENSTRUATION PRODUCTS**

Article 25 in the Universal Declaration of Human Rights demonstrates that "everyone has the right to access to a standard of living adequate for the health and well-being of himself and of his family, including food, clothing, housing, medical care, and necessary social services" [11]. People may not be aware of the components of tampons, but the fact is that they possibly contain the substances which are harmful to female health. Crucially, there is a group of people who suffer from poverty and cannot afford quality tampons. Thus, they have to use female menstrual products which are not approved as safe products, such as bulk sanitary napkins and domestic tampons which have been tested as harmful to female health. From that point, it is urgent for the government to abolish the "Tampon Tax" and protect females' basic right of getting safe tampons.

Most females prefer buying taxed tampons imported from other regions. This is not only because of the good user experience but also the safety of female health. The fact is that cheap domestic tampons have a high possibility of containing the substances which are going to affect female's health [9-10]. Sanitary products are commonly used by women during menstruation, and are in direct contact with skin. It is particularly noteworthy that, due to the materials contained in female pads and the particularity of the use method of tampons, women can be exposed to harmful substances, not only through the skin, but also through the vulva mucosa, which will greatly increase the absorption efficiency of harmful substances by the human body [12]. The tampon price is correlated with its quality, Chai's study shows that the sanitary products with lower prices have more substances which are harmful to female health [13][14]. There are two main carcinogenic compounds normally being contained in the sanitary pads: Phthalate esters (PAEs) homologous and heavy metals [13][14]. PAEs are a kind of mass-produced and widely used chemical to enhance the ductility of polymers [15]. Heavy metals such as Cr, Zn, Co and Cu can be used as anti-mildew antibacterial agent [16] to inhibit the growth and reproduction of microorganisms [17], and it is unavoidable that natural plant fibers also absorb trace amounts of heavy metals from water, soil or air during their growth, leading to the raw material of the menstruation products to be contaminated with heavy metals [18]. Although it is inescapable for the adding of these harmful materials, as long as the contaminant can be controlled under a certain range which is friendly to female health, it will be safe. Figure 3 explains the

relationship between the tampon price and heavy metal. Except for the element Cr, the cheaper price gets a higher content of heavy metals. The same result is also demonstrated in Figure 4 that the contaminants in menstruation pads will possibly affect the price. Both of these two figures emphasize that tampons with higher prices contain less harmful substances for female health.

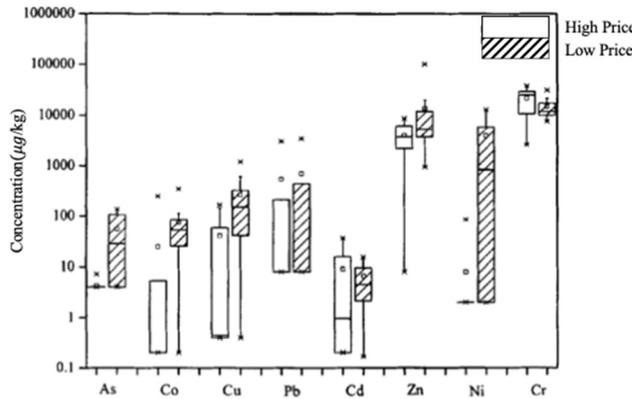


Figure 3 Influence of the price on heavy metal content in sanitary napkins [14].

However, there are more females in poverty regions that cannot get access to or afford tampons of safe quality. The tampon price has forced females suffering from poverty to risk their health. In that case, basic rights for females in China are not well-protected for females have to pay more to get better quality menstruation products. No one would like to risk his or her own health, so the policy has put females in a difficult situation in which they can either choose to pay more or risk their own health. It warns the government of the necessity of removing the “Tampon Tax”.

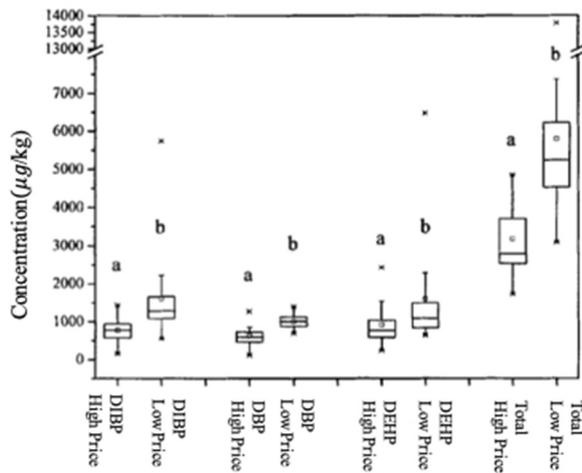


Figure 4 Influence of the price on PAEs in sanitary napkins [14].

#### 4. SUGGESTIONS

Since the majority of citizens do not notice the existence of the “Tampon Tax”, it is essential for both genders to raise the awareness of gender inequality in society. The government should take actions in order to give females in China the confidence that they live in a gender-equality society. From the long-term point of view, the administration can fund specific departments regarding women-protection to build a mature system as well as a domestic tampon brand with high quality without harmful substances; while in the short term, it is more urgent to abolish the tax on tampons. The author hopes the government can achieve a society where the weak can be respected and live in peace.

#### 5. CONCLUSION

The paper demonstrates the possible reasons for the populace being unaware of the “Tampon Tax”, and the period shame, gender inequality as well as the profits brought by menstruation products all play a role in the existence of the “Tampon Tax”. It is essential to improve the public’s awareness towards unfair treatment between genders and protect the basic right as women. The paper also lists harmful substances contained in the cheap tampons, and proves that those harmful substances in menstruation products are correlated with the price. The lower the price is, the more harmful substances there will be. The author emphasizes the significance of abolishing the tampon tax so that more females could use safer products, especially the females in poverty regions. Therefore, further studies can focus on doing a control experiment in the poverty region to explore if cheap tampons will affect the female’s health both in the short term and long term.

#### REFERENCES

- [1] L. Rodriguez, The tampon tax: Everything you need to know, Global Citizen, 2021, Retrieved March 29, 2022, from <https://www.globalcitizen.org/en/content/tampon-tax-explained-definition-facts-statistics/>.
- [2] China’s customs, General Administration of Customs, PRC, 2022, from <http://202.127.48.116:18001/static/pages/taxRateQuery.html>.
- [3] L.D. Zhu, Journal of Guangdong University of Commerce, 2000(2):3-10. DOI:10.3969/j.issn.1008-2506.2000.02.001.
- [4] I.P. Giokaris, M.E. Pouliasi, To tax or not to tax? “Tampon Taxes” and gender (in)equality: The cyprus case-study, The Cyprus Review, 2020, 32(1), pp. 257-278. Retrieved from <https://www.proquest.com/scholarly-journals/tax->

- not-tampon-taxes-gender-equality-cyprus-case/docview/2528503075/se-2?accountid=11440.
- [5] Ingrid Nilsen Interviews Obama, YouTube, 2016, available at <https://youtu.be/K2OaaWjB6S8> [https://perma.cc/4CE4-EKSA].
- [6] J. Wakeman, The real cost of Pink Tax, Healthline, 2020, Retrieved April 9, 2022, from <https://www.healthline.com/health/the-real-cost-of-pink-tax>.
- [7] Consumer Report. (n.d.). Product pricing: Consumer reports investigates. Product Pricing: Consumer Reports Investigates. Retrieved April 9, 2022, from <https://www.consumerreports.org/cro/2012/05/men-win-the-battle-of-the-sexes/index.htm>.
- [8] Y.Y. Hu, Girls trapped in the "Pink Tax" [J], Inside and Outside Classroom (High School Edition), 2021(12):10-11, References (GB/T 7714-2015).
- [9] Reply to Recommendation No. 6209 of the Fourth Session of the 13th National People's Congress, Enforcement Inspection Bureau, October 26, 2021, Index number: 2021-16352371 97131.
- [10] J.C. Bridget, S. Carla, "Tampon Tax"es, Discrimination, and Human Rights, 2017, Wisconsin Law Review 491, available at 491, <http://digitalcommons.pace.edu/lawfaculty/1070/>.
- [11] United Nations. (n.d.). Universal declaration of human rights. United Nations. Retrieved March 29, 2022, from <https://www.un.org/en/about-us/universal-declaration-of-human-rights>.
- [12] W. Nicole, A question for women's health: chemicals in feminine hygiene products and personal lubricants [J], Environmental Health Perspectives, 2014 122(3):A70-A75.
- [13] M. Chai, X. Han, F.Y. Zhong, et al., China environmental science, 2017, 37(5):1954-1960. (in Chinese). DOI: 10.3969/j.issn.1000-6923.2017.05.044.
- [14] M. Chai, Distribution and health risk of harmful chemicals in sanitary napkins and children's clothing, 2017.
- [15] W. Wang, F.Y. Wu, M.J. Huang, et al., Size fraction effect on phthalate esters accumulation bio accessibility and in Vitro cytotoxicity of indoor/outdoor dust, and risk assessment of human exposure[J.], Journal of Hazardous Materials, 2013, 261:753-62.
- [16] K.J. Fu, L.S. Yang, L.B. Tong, Source analysis of residual heavy metals in textiles[J], Inspection and Quarantine Science, 2004.
- [17] T.T. Li, W. Chen, Y.Y. Hu, et al., the diversity and quality of fungi in Chujun wheat treated with taoxin compound antimildew agent, Chinese journal of cereals and oils, 2015, 05:8489.
- [18] S. Li, S.Q. Xu, B. Yong, Study on environmental protection of heavy metal, China's Standard, 2005, 9:10-12.