



General Assembly

Distr.: General
6 September 2022

English only

Human Rights Council

Fifty-first session

12 September–7 October 2022

Agenda item 8

Follow-up and implementation of the Vienna Declaration and Programme of Action

Written statement* submitted by Sikh Human Rights Group, a non-governmental organization in special consultative status

The Secretary-General has received the following written statement which is circulated in accordance with Economic and Social Council resolution 1996/31.

[21 August 2022]

* Issued as received, in the language of submission only.



Integrating Gender Perspectives in Decision-making with Reference to Women's Health

The resolution A/HRC/RES/6/30 covers a wide array of points we fully support. The Sikh Human Rights would like to see this resolution go further and suggests that states should strive for women to be predominantly involved in decisions that impact female autonomy. Women should be present at all levels of decision-making in States, institutions and business entries to work on eliminating discrimination against and exploitation of women and girls,

The Sikh Human Rights Group refers to the section “Recognizing also the importance of the participation of women at all levels of decision-making throughout the United Nations system for the achievement of gender equality and the realization of the human rights of women”. We think the United Nations can be a role model in this.

The Sikh Human Rights Group strives for pluralism. We think that by integrating the perspective of women from different cultures and backgrounds, we can achieve better pluralistic agreements and understandings. There is a need for more integration of gender perspective at the highest levels of State, corporate sector and international institutions on a range of issues, including the climate crises and policies impacting on female body and autonomy. The lack of this balance has consequences for women and society in general.

For instance, in the field of taxation, a policy generally decided by Governments dominated by men, there is still a luxury tax on menstrual products, also referred to as the tampon tax in many parts of the world. Women in lower-income groups struggle to manage their menstrual health hygienically, safely and without interfering with their work or social life.

The UN Women’s research found that 27% of girls and women worldwide said that not having access to proper menstrual hygiene practices negatively affects their sexual and reproductive health.

For instance, even in an advanced economy such as the United Kingdom of Great Britain and Northern Ireland, ‘period poverty’ is rampant. At least 40% of people who menstruate use toilet paper rather than an appropriate product.

Putting a luxury tax on menstrual products is an infringement of gender human rights because menstruation and affordable access to menstrual products are inextricably linked to rights to health, sanitation, education, dignity, and women’s work.

In the Vienna Declaration and Programme of Action 1993, section 3 on the equal status and human rights of women, para 39 reads [WCHR] “urges the eradication of all forms of discrimination against women, both hidden and overt”. Removing luxury taxation on all menstrual products is an essential implementation of the Vienna Declaration.

Again, section 3. 41 reads [WCHR] “recognizes the importance of the enjoyment by women of the highest standard of physical and mental health throughout their life span. In the context of the World Conference on Women and the Convention on the Elimination of All Forms of Discrimination against Women... the World Conference on Human Rights reaffirms, based on equality between women and men, a woman’s right to accessible and adequate health care and the widest range of family planning services, as well as equal access to education at all levels.”

CEDAW also states “The party states agree to take all appropriate measures, including legislation, to modify or abolish existing laws, regulations, customs and practices which constitute discrimination against women”.

There are no similar products that men have to use for an involuntary, biological monthly occurrence. However, when the closest analogous products are mainly used by men, they are not subject to taxation. Taxing products used primarily, or even exclusively, by women is to tax them based on their gender, something which is prohibited by international human rights norms.

Eliminating luxury taxes on sustainable and disposable menstrual products is consistent with the human right to be free from discrimination and other rights that flow from that within the Vienna Declaration and Programme of Action 1993.

The existence of the tampon tax is an example of a lack of gender perspective, as putting a luxury tax on menstrual products is unlikely to have happened if more women had been involved more in the decision-making process.

The lack of gender perspective in decision-making also impacts on other areas related to menstrual products. Menstrual products are one of the top 5 polluters in Europe. Although the European Commission declared that it will tackle the top 10 polluters, it hasn't addressed the pollution from menstrual products. Perhaps it is seen as a taboo, or there may not be an appreciation of it.

There are non-polluting alternatives available. A better-informed gender perspective and engagement would ensure resources, further research and policies that promote alternative products that are better for the environment and meet the Sustainable Development Goals. Policies would also ensure the elimination of taxation on menstrual products, thus ensuring gender equality. In fact, we propose that health products to manage menstruation should be available without any costs so that the female gender is not exposed to unhygienic products, missing school and work and suffering from disease and marginalization as a result.

A better appreciation and integration of a gender perspective with the participation of women at all decision-making levels would ensure schools and workforces provide free menstrual products, and there is a better understanding of menstrual health across all sectors of State, corporate sector and international institutions.
