

<b>Forum:</b>	Special Conference on Redefining Modern Solidarity (SPECON)
<b>Issue:</b>	Addressing the Implications of the Pink Tax
<b>Student Officer:</b>	Myrto Nikolaou
<b>Position:</b>	Deputy President

---

## PERSONAL INTRODUCTION

Dear delegates,

Before I welcome you to this year's Platon School Model United Nations Conference, I would like to introduce myself. My name is Myrto Nikolaou, and I have the honor to be serving as the Deputy President of the Special Conference at the 11th PSMUN conference. I am 16 years old, and I am currently attending the 11th grade of the German School of Athens. I have been participating in MUN conferences for the past 4 years and this will be my third time acting as a Student Officer.

The topic of this year's Special Conference is Redefining Modern Solidarity. For all delegates attending the SPECON committee, it is crucial to understand and know what it means to redefine modern solidarity.

This guide will provide you with some important information about the Pink Tax, its implications and some possible solutions. You must know that this topic is very important in today's society, battling issues such as gender equality and gender discrimination.

As delegates, you should be able to understand the problem and come up with thorough and well-thought solutions that combat the occurrence of the Pink Tax, and also adhere to your countries' policies.

Let me remind you, however, that this study guide should not be your only source of information; you should be able and encouraged to conduct further, personal research, especially concerning your countries' policies. Should you have any questions or concerns, do not hesitate to contact me via email at [myrto.n.nikolaou@gmail.com](mailto:myrto.n.nikolaou@gmail.com).

I look forward to working with all of you!

Best Regards,

Myrto Nikolaou

## TOPIC INTRODUCTION

On average, women pay an additional 2000 dollars yearly, compared to men, for products and services due to the phenomenon of gender-based pricing, also known as the Pink Tax. The price difference can be as much as up to 50% higher than the price that men pay, which eventually adds up to that additional 2000 dollars that women pay every year. The Pink Tax was named after the color that companies use- most of the time- to “appeal” or market products towards women. It is not a real legal tax, but more of an unnecessarily added price to products marketed towards women. The root cause of the Pink Tax could be the substantially capitalist society we live in nowadays. Businesses and companies take advantage of everything they possibly can, with the ultimate aim of having profits. In the '80s and '90s, due to increased gender inequality and discrimination against women, businessmen came up with the idea to “exploit” them and their apparent need to own feminized or “Pink” products to make a profit. Decades later, this ideology and technique is still used and is still fought against to this day. A big issue with the existence of the Pink Tax is that a lot of people, more importantly, women, are not aware of its existence. This allows companies or businesses to make a further profit. When it comes to the solidarity between women, on an international basis, it is quite honoring to see so many strong and willing women trying and succeeding to change tax systems, VAT laws, company policies, and working towards a strong market, in which no gender is treated differently. On the contrary, there have been little to no attempts made by the acting companies to change their retail pricing policies, in order to achieve a non-gender-based pricing system targeted against women. The companies that do not condone the Pink Tax have done brilliant work providing good prices, good quality products often without being gender-specific, to the public.

## DEFINITION OF KEY TERMS

### Pink Tax

The Pink Tax is an unnecessarily added value of money to specific products, such as shampoos, razors, etc., marketed towards women. These products are more expensive than the same products that are marketed towards men. This discriminatory gender-based pricing can also be found in services, such as haircuts, auto repairs, dry cleaning, and others.

### Value-Added Tax (VAT)

The Value-Added Tax is a type of consumption tax. With every step of the manufacture of a product, the VAT rises wherever value is added to the product. If the used materials have already been taxed at a previous stage of the production, then, there is no value added to the VAT.

### Period Poverty

Period Poverty is the inability to afford menstrual products due to their pricing or inaccessibility and the inability to attend school or work because of said lack of menstrual products. This inability can lead to more serious problems, such as a lack of education and income.

### Gender Equality

The World Health Organization (WHO) Regional Office for Europe defines Gender Equality as such: "Gender equality is the absence of discrimination on the basis of a person's sex in opportunities, the allocation of resources and benefits, or access to services."<sup>1</sup>.

### Gender identity

The way each person defines their personal conception of their gender. Some gender identities may be male, female, a combination of both, or neither. One's gender identity can be different from or the same as the gender assigned at birth.

### Unisex

Something is considered unisex if it is not gender or sex-specific. It is purposefully made so that it is suitable for any gender. This term is mainly used for products, such as clothing, makeup, or perfumes.

### Retail

As defined by the Cambridge Dictionary retail is "the activity of selling goods to the public, usually in shops"<sup>2</sup>.

### Product differentiation

Product differentiation<sup>3</sup> is the act of making products or services stand out from other products and services, which might be considered competitors, and be recognizable by specific target audiences- for example men or women- ensuring greater sales, brand loyalty and growth.

### Price elasticity of demand

Price elasticity of demand measures the responsiveness of quantity demanded of a good or service to a change in its price. Products or services are considered to be "price elastic", when there is a substantial change in the quantity demanded, given a change in price. That means that consumers are more likely to have found substitutes for this product/service. On the contrary, "price inelastic" products or services do not usually

---

<sup>1</sup>"Gender: Definitions." 22 June 2021, [www.euro.who.int/en/health-topics/health-determinants/gender/gender-definitions](http://www.euro.who.int/en/health-topics/health-determinants/gender/gender-definitions).

<sup>2</sup>"Retail." *Cambridge Dictionary | English Dictionary, Translations & Thesaurus*, [www.dictionary.cambridge.org/dictionary/english/retail](http://www.dictionary.cambridge.org/dictionary/english/retail).

<sup>3</sup> "What Is Product Differentiation? Types, Importance, and Advantages." *Mailchimp*, [www.mailchimp.com/marketing-glossary/product-differentiation/](http://www.mailchimp.com/marketing-glossary/product-differentiation/).

have any close substitutes and are necessity goods or services. Thus, consumers are thus more likely to accept higher prices.

## BACKGROUND INFORMATION

The occurrence of the Pink Tax was first made known in a 1994 study in the state of California, where it was concluded that 64% of stores<sup>4</sup> that operated in the states' 5 biggest cities were charging women significantly more for the exact same services that were provided to men. In 1995 the state of California passed the Gender Tax Repeal Act obligating businesses and their owners to charge all people, regardless of their gender, the same prices for the same services. This was proof that there was discriminatory gender-based pricing, which we now know as the Pink Tax. What the Pink Tax has led to is the even greater economic inequality between men and women, adding to the wage gap that women may face in their jobs. Now, not only do women get paid less for the job they work for, but they also have to pay more for the products they want to buy. Furthermore, it is quite difficult to avoid paying the Pink Tax, when it is on fundamental products, such as self-care, health, and sanitary products, or when the public has no knowledge of its existence. Not only does this further worsen the way society treats and perceives women but also allows corporations to take advantage of it and make a profit. Over the years it has evolved into a more serious matter, concerning gender equality, women's rights, and the consequences that companies do not face.

---

<sup>4</sup> "The Problematic Pink Tax: Our Specialists Weigh in on Gender-based Pricing." *Credit Card, Mortgage, Banking, Auto | Chase Online | Chase.com*, [www.chase.com/personal/investments/learning-and-insights/article/the-problematic-pink-tax#](http://www.chase.com/personal/investments/learning-and-insights/article/the-problematic-pink-tax#).

WHO'S PAYING MORE?			
	Men's price	Women's price	Difference
Gillette disposable razors (per razor)	£0.28	£0.50	£0.22
Boden cashmere jumper	£140	£198	£58
Gucci Guilty Black EDT 50ml	£57	£65	£8
Haircut at Headmasters	£36	£53	£17
Laundry Republic dry cleaning – shirts x 5	£13.50	£20	£6.50
Levi's 501 Original jeans	£80	£100	£20
Veet hair removal cream pump	£11.99	£12.59	£0.60

Figure 1: Who's paying more? A comparison of prices on men's and women's products<sup>5</sup>

### PINK TAX ON PRODUCTS

When it comes to the Pink Tax, what most people know of is the unfair gender-based pricing of products, such as razors, shampoos, conditioners, deodorants, and clothing. Self-care products for women are made to be “softening”, smell like flowers, and seem as feminine as possible. But it all comes with a price, an approximate 13% more<sup>6</sup> than what men pay. Razors are the most commonly used item to present examples of the Pink Tax. Mostly because, even though more or less all razors serve the same purpose, those who are marketed towards women are still more expensive.

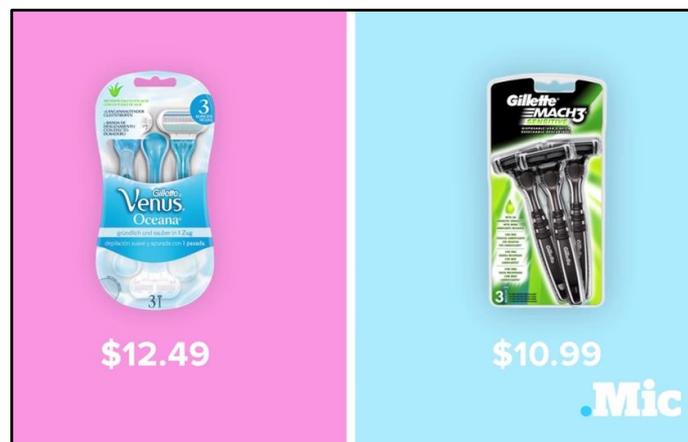


Figure 2: The price difference between women's and men's razors.<sup>7</sup>

<sup>5</sup> "The Pink Tax: What You Need to Know." *Red Online*, 14 June 2021, [www.redonline.co.uk/magazine/a36712967/pink-tax/](http://www.redonline.co.uk/magazine/a36712967/pink-tax/).

<sup>6</sup> "The Pink Tax: What's the Cost of Being a Female Consumer This Year?" *Listen Money Matters*, [www.listenmoneymatters.com/the-pink-tax/](http://www.listenmoneymatters.com/the-pink-tax/).

<sup>7</sup> "The Pink Tax is a Myth — Adam Smith Institute." *Adam Smith Institute*, 12 Apr. 2016, [www.adamsmith.org/blog/economics/the-pink-tax-is-a-myth](http://www.adamsmith.org/blog/economics/the-pink-tax-is-a-myth).

Women are confronted with discriminatory gender-based pricing at a very young age. Simple toys and children’s clothing are substantially more expensive for girls than they are for boys. The only difference “girl toys” and “boy toys” have is their color, the pink scooter for the girls and the blue scooter for the boys. Even though the children don’t actually realize that there is a difference in the price, their parents still pay for it. Clothes, especially clothes for plus-sized women, are also subject to the Pink Tax. The difference between regular women’s jeans and plus-sized women’s jeans can be up to 15 dollars<sup>8</sup>. The difference between regular men’s jeans and plus-sized men’s jeans often do not even have a price difference. Particularly, luxury brands like to take advantage of that, because their prices are never really second-guessed and are just seen as luxurious items that have an accurate representative pricing.



Figure 3: The difference in price for a men's and women's striped sweater by Saint Laurent<sup>9</sup>

### PINK TAX ON SERVICES

What a lot of people are not aware of is the existence of the Pink Tax on services. What this means is that services, such as dry cleaning, car repairs, and haircuts, can be much more expensive for women than they are for men. Women are unfairly considered to not be as knowledgeable about cars as compared to men. Car service businesses see this as an opportunity to take advantage of and charge women a lot more than they charge men. Similarly, if a woman is interested in buying a used car, there is a greater chance of it being offered to her for a more expensive price than that offered to men.

It is quite obvious that all clothes are cleaned in the same manner. So why is it, that having women’s clothes professionally cleaned is more expensive than men’s? There is no difference in technique when cleaning women’s or men’s clothes, so this just goes to show that it is another discriminatory gender-based way of making women

<sup>8</sup> "The Pink Tax: What’s the Cost of Being a Female Consumer This Year?" *Listen Money Matters*, [www.listenmoneymatters.com/the-pink-tax/](http://www.listenmoneymatters.com/the-pink-tax/).

<sup>9</sup> "Why Fashion’s ‘Pink Tax’ Means Women Pay More." *The Business of Fashion*, 23 Mar. 2016, [www.businessoffashion.com/articles/luxury/why-fashions-pink-tax-means-women-pay-more/](http://www.businessoffashion.com/articles/luxury/why-fashions-pink-tax-means-women-pay-more/).

spend more money and contribute even further to the economic inequality of the genders. In response to such pricing of services, providers have said that women's haircuts or dry cleaning are more likely to require additional time and labor. More specifically on dry cleaning, pressing machines used by these businesses are traditionally made for men's shirts and women's shirts have to be pressed manually, again a more labor-intensive procedure.

### THE TAMPON TAX

The real tax women pay is the tax on period products. These products are essential sanitary products but are still seen as a luxury in some countries. This often leads to women not being able to afford these products and having to use other unhygienic alternatives. The usage of these alternatives can lead to serious health issues. Apart from that, because some women cannot acquire period products, this prohibits them from attending school or their work. This phenomenon is known as Period Poverty. Over the lifetime of a woman, the amount of money spent on period products, medication for period pains, and other related products can add up to over 18,000 dollars<sup>10</sup>.

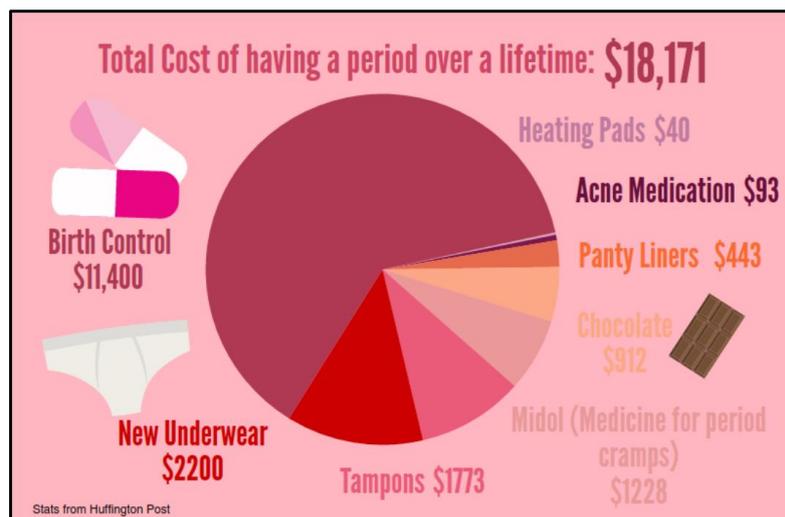


Figure 4: Total cost of having a period over a lifetime

### CAUSES OF THE EXISTENCE OF THE PINK TAX

Professor of sociology at the University of Central Florida, Liz Grauerholz, said "Economic issues that may factor in include supply-and-demand dynamics, differential tariffs on imported goods, marketing costs, and so on. But these factors are not likely to explain all the cost differences across a wide range of products and services. Cultural factors certainly play a role here." That gives insight into how the Pink Tax reflects the way girls are raised versus the way boys are raised. Women are put under a lot of pressure to adhere to society's norms, for example, to wear make-up, to wear

<sup>10</sup> "Female Homelessness and Period Poverty." *National Organization for Women*, 22 Jan. 2021, [www.now.org/blog/female-homelessness-and-period-poverty/](http://www.now.org/blog/female-homelessness-and-period-poverty/).

certain clothes, and to act a certain way. Businesses are aware of these stereotypes and market their overpriced products, which are targeted solely towards women, as being able to fulfill society's expectations. As human beings, men and women have far more similarities than differences, but society deems it necessary to overemphasize the differences and even go so far as to create non-existent differences. Nowadays, gender is such a big part of somebody's identity and cultural role, that in an attempt to further feed into gender stereotypes, they do not question the products and their prices marketed towards specific genders. On the contrary, with the goal to act in accordance with society's expectations as much as possible, women knowingly purchase products targeted towards them. Our modern capitalistic society also plays a great role in the existence of the Pink Tax. The capitalistic ideology, with profit acting as the ultimate goal of the individual, is the main actor in this case. Even though in connection to this topic it can be seen as sexist and unethical to exploit women in such ways, it is still a profitable way for businesses to act and grow. Furthermore, the usage of gender-specific packaging and styling, which is considered to be attractive to women, is a technique used when creating product differentiation, a process used by a lot of businesses and advertisers to increase their sales and growth. Companies think that in order to produce women's products or general products marketed towards women, said products must be pink, in order to attract women. Lastly, women are considered by marketers and advertisers to be more price elastic when making buying decisions and are willing to pay more for higher quality and gender-specific products. Thus, they deem it necessary, in order to make a greater profit out of their products, to increase the prices of their women's products.

### CONSEQUENCES OF THE PINK TAX

According to the International Labour Organisation (ILO) women work more than men but are nonetheless paid less<sup>11</sup>. The gender division in the workplace is already greatly common. With the wage gap between men and women barely being reduced in the past decade and women being underrepresented in leadership roles, women must face much greater challenges in their workplace. Consequently, women are forced to pay way more for products but have much fewer resources to afford such products. In order to afford the required or desired products, women must then work more, but as proven by the ILO, still get paid less than men. Furthermore, the pricey distinction between female and male products and the direct association of specific colors, such as pink for women and blue for men, further widens and deepens the gender divide. This is something women and activists have been working against for decades and the very much still existing Pink Tax counteracts all progress made over the time.

---

<sup>11</sup> "Women Work More, But Are Still Paid Less." *International Labour Organization*, 25 Aug. 1995, [www.ilo.org/global/about-the-ilo/newsroom/news/WCMS\\_008091/lang--en/index.htm](http://www.ilo.org/global/about-the-ilo/newsroom/news/WCMS_008091/lang--en/index.htm).

## MAJOR COUNTRIES AND ORGANIZATIONS INVOLVED

### China

The case in China is somewhat similar to other countries. Young women and girls have limited resources and cannot often afford menstrual products. This can lead to these girls not feeling comfortable enough to attend school or dropping out of school completely at a young age. Moreover, knowledge on menstruation in China is not something common. This makes it hard for young women and girls to search for help when menstruating, due to them feeling embarrassed and uncomfortable. There have been several campaigns and advocates, which have attempted to find a solution on this matter. Their goal is to lower the tax rate on menstrual products, which currently sits at 13%- a tax 4% higher than the tax rate on essential daily necessities such as water, grain, and contraceptives. These campaigns have sparked a large number of conversations, further campaigns, and donations, which show some positive progress in women's health in China. Slowly, but surely, the taboo on the conversation on menstruation is fading away, and a brighter future for women's rights in China is near.

### Kenya

Kenya, as a Less Economically Developed Country (LEDC), has been very progressive on the matter of its menstrual policies and making menstrual products more accessible for everyone, especially women in more low-income communities. Since 2004 Kenya has had no VAT on menstrual products. Furthermore, the Kenyan government has been financing 3 million dollars annually to distribute free menstrual products in schools in low-income communities since 2011. Even though these acts have positively affected many women, there are still an estimated 2 million girls who need support to acquire menstrual products. It is still a great stigma and taboo among men and women in Kenya to talk about periods and period products, but progress is being made with the help of political pressure. Especially the country's female leaders as well as the men who are taking this problem to heart were able to speak out and resolve a great part of period poverty in Kenya.

### New Zealand

In an attempt to fight period poverty and keep supporting girls and young women to stay in school, in mid-2020 the New Zealand government had decided to invest 2.6 million dollars into providing high schools with free menstrual products. There were 15 schools selected in the Waikato region, which were determined as having the biggest need of period products and were, thus, provided with such earlier than other schools. As of June of 2021, all schools in New Zealand provide their students with free menstrual products. Period poverty is a phenomenon that is massively tackled in New Zealand, especially by the implementation of free access to menstrual products in school, in order to minimize the number of young women missing out on their education, due to them not being able to afford menstrual products.

## United Kingdom (UK)

In 2001 the then UK government lowered the VAT on menstrual products to 5%, being the lowest possible VAT percentage under EU VAT laws. Between the years 2014 and 2016, the money which came from the VAT on menstrual products would be donated to charities working with women and girls in unsafe environments. At the same time, the government had already set out to pass legislation that would completely abolish the VAT on menstrual products. In April of 2019, both primary and secondary schools in the UK were able to be provided with free menstrual products for their students. At the beginning of the Coronavirus pandemic, the UK had seen a huge amount of demand for period products, and it was the worst case of period poverty the country had ever seen. Due to the number of people losing their jobs and students not being able to attend school, not only could they no longer afford period products but also the free period products that were distributed to primary and secondary schools could not be used. Since the beginning of 2021, the United Kingdom no longer includes the 5% VAT, also known as the tampon tax, on menstrual products. Due to BREXIT, the UK is no longer obligated to abide by the laws of the EU on sanitary products.

2018 was the year Scotland started to change their policies on menstrual products, which would lead to their eventual goal to allow free access to menstrual products. Their main motivation to reach their goal was to end period poverty. When the Scottish government first started working on their goal, the initial measure they took was to permit free access to menstrual products in all schools, colleges, and universities across the country. An investment of 5.2 million pounds by the Scottish government<sup>12</sup> was the main factor that made this possible. In 2019, the government added free access to menstrual products in libraries and recreational centers, with an additional 4-million-pound investment. Ultimately, they reached their goal in late 2020, allowing access to free menstrual products in all public facilities countrywide. Since this project was so long in the making, the passing of the ultimate Period Products bill<sup>13</sup> was unanimously voted in favor of by the Scottish Parliament. Scotland is the first country to achieve this goal.

## United Nations Commission on the Status of Women (CSW)<sup>14</sup>

The United Nations Commission on the Status of Women (CSW) is a worldwide body exclusively committed to the advancement and promotion of gender equality and the

---

<sup>12</sup> "Period Products (Free Provision) (Scotland) Bill Financial Memorandum." *Scottish Parliament Website*, [www.parliament.scot/-/media/files/legislation/bills/current-bills/period-products-free-provision-scotland-bill/introduced/financial-memorandum-period-products-scotland-bill.pdf](http://www.parliament.scot/-/media/files/legislation/bills/current-bills/period-products-free-provision-scotland-bill/introduced/financial-memorandum-period-products-scotland-bill.pdf).

<sup>13</sup> "Period Products (Free Provision) (Scotland) Bill Explanatory Notes." *Scottish Parliament Website*, [www.parliament.scot/-/media/files/legislation/bills/current-bills/period-products-free-provision-scotland-bill/introduced/explanatory-notes-period-products-scotland-bill.pdf](http://www.parliament.scot/-/media/files/legislation/bills/current-bills/period-products-free-provision-scotland-bill/introduced/explanatory-notes-period-products-scotland-bill.pdf).

<sup>14</sup> "Commission on the Status of Women." *UN Women*, [www.unwomen.org/en/csw](http://www.unwomen.org/en/csw).

empowerment of women. They strongly support gender equality and have made great steps into diminishing gender discrimination and gender inequality. They support member states of the UN and aid them in progressing with matters, such as gender equality. The CSW works directly with the UN and its member states, so as an organization, they would be very cooperative and suitable for solving this discriminatory gender-based pricing. On the 24th of March 2017, the CSW concurred on a guide to women's full and equal involvement within the economy as a crucial step to accomplishing economic advancement. In this roadmap, alongside other measures to enlarge women's fair involvement within the economy, member states called for an end to the Pink Tax.

## TIMELINE OF EVENTS

Date of Event	Description of event
1996	The State of California, in the United States of America, implemented the Gender Tax Repeal Act.
2001	The United Kingdom lowers their VAT on period products to 5%, the lowest possible rate under EU VAT laws.
2004	Kenya is the first country to abolish the VAT on menstrual products in an attempt to make such products more affordable.
2011	The Kenyan government introduces a yearly 3-million-dollar budget to be invested into menstrual products. These will be distributed for free in schools in low-income communities.
1st July 2015	Canada no longer includes taxes on menstrual products.
2018	Scotland makes menstrual products free to access in schools, colleges, and universities across the country, with an investment of 5.2 million pounds.
21st July 2018	The 12% tax on period products is abolished in India.
14th November 2018	The Constitutional Court of Colombia unanimously ruled to abolish the 5% tax on menstrual products, in order to achieve greater gender equality.
2019	Scotland continues its journey towards free menstrual products by adding free access to menstrual products in libraries and

	recreational centers, with the addition of a 5-million-pound investment.
10th December 2019	Rwanda removes the VAT on all-sanitary products, including menstrual products. The leading cause was the growing absences and dropouts of young women from school, due to them not being able to afford menstrual products and thus not being able to attend school or work.
1st January 2020	Germany lowers the tax rate on sanitary products from 19% to 7% to introduce a tax system that is not discriminatory against any gender.
24th November 2020	Scotland becomes the first country to allow free menstrual products in public facilities.
1st January 2021	The United Kingdom abolishes the 5% VAT on all menstrual products sold.

## PREVIOUS ATTEMPTS TO SOLVE THE ISSUE

In the past, there have been numerous attempts to address the implications of the Pink Tax and to minimize them.

### Lowering of the VAT rate on menstrual products

A partially effective attempt to solve the issue of the Pink Tax is the lowering or complete diminishing of the VAT rate or taxes on menstrual products. What this solution has done effectively calls attention to the financial burden of menstrual products on women and sells them for a lower price. Now, although in most cases it does eliminate a big part of period poverty in the different countries and make menstrual products more accessible and affordable, in some countries it just is not enough. In spite of the fact that Kenya was the first country to remove the VAT from its menstrual products, it is still difficult for young women and girls to afford menstrual products. What needs to be done is to not only remove the VAT or lower the tax rates on period products but also ensure that the price of the product even after the removal of the tax rates is completely affordable.

### Strengthening the access of women to free menstrual products

The implementation of free products in public facilities, more specifically schools, universities, and colleges has been very effective. They directly distribute menstrual products to girls in schools and, thus, directly provide girls with the needed menstrual products, without any concerns about the price of the products. This also solves the problem of period poverty, which for a lot of countries is the true goal and assures that all girls have the opportunity to go to school, without having to feel embarrassed or uncomfortable.

### Sustainable Development Goals (SDGs)<sup>15</sup>, Goal 5<sup>16</sup>

The Sustainable Development Goals are 17 goals that are to be achieved by all nations in an international alliance. These goals include the complete termination of poverty, the improvement of health and education, the diminishing of gender inequality, and the stimulation of economic development. All 17 goals are to be reached while tackling climate change and striving to protect and preserve our environment.

The fifth goal of the SDG is to “achieve gender equality and empower all women and girls”. The importance of the SDGs undoubtedly makes a difference when it comes to all of its goals and the action taken because of it. The UN resolution E/2021/58<sup>17</sup> of the Economic and Social Council describe the progress towards the Sustainable Development Goals, including Goal 5.

### Report by the Director-General (GC.16/8)<sup>18</sup>

The specific report is by the Director-General of the United Nations Industrial Development Organization<sup>19</sup> (UNIDO). The intention of this report was to inform the General Conference of the four-year strategy plan of UNIDO on gender equality and the empowerment of women.

### Report on the sixtieth session of the CSW (E/2016/27-E/CN.6/2016/22)<sup>20</sup>

The priority theme of this resolution is “Women’s empowerment and the link to sustainable development”. There were several conclusions drawn in this resolution that provided solutions to the theme. Regards were made to many already existing problems and solutions, as well as the 2030 Agenda for Sustainable Development. The

---

<sup>15</sup> "THE 17 GOALS." *Sustainable Development*, [www.sdgs.un.org/goals](http://www.sdgs.un.org/goals).

<sup>16</sup> "Goal 5 | Department of Economic and Social Affairs." *Sustainable Development*, [www.sdgs.un.org/goals/goal5](http://www.sdgs.un.org/goals/goal5).

<sup>17</sup>"E/2021/58 - E - E/2021/58 -Desktop." *ESubscription to United Nations Documents*, [www.undocs.org/en/E/2021/58](http://www.undocs.org/en/E/2021/58).

<sup>18</sup>"GC.16/8 - E - GC.16/8 -Desktop." *ESubscription to United Nations Documents*, [www.undocs.org/GC.16/8](http://www.undocs.org/GC.16/8).

<sup>19</sup>UNIDO | *United Nations Industrial Development Organization*, [www.unido.org/](http://www.unido.org/).

<sup>20</sup>"E/2016/27 - E - E/2016/27 -Desktop." *ESubscription to United Nations Documents*, [www.undocs.org/E/2016/27-E/CN.6/2016/22](http://www.undocs.org/E/2016/27-E/CN.6/2016/22).

report addresses the calling upon the United Nations and United Nations Women<sup>21</sup> (UN Women), formerly known as the United Nations Entity for Gender Equality, by the CSW to actively support the implementation of SDGs, so as to guarantee that all actions taken will support all women and girls, gender equality and the empowerment of all women and girls.

Clause (j) of Strengthening normative, legal and policy frameworks (page 13) focuses on women's empowerment and the link to sustainable development. More specifically, it calls for strengthening normative, legal and policy frameworks, addressing the fact that precise steps must and will be taken in order to eradicate the occurrence of the pink tax and its negative consequences.

## POSSIBLE SOLUTIONS

In the following part of the guide, you will be presented with a number of potential solutions for the matter at hand. You are encouraged to conduct further research on these, elaborate upon them in a manner that agrees with your country's or organization's policies, and draft a resolution.

### Raising awareness

One very important aspect and solution to almost every problem in the UN is raising and spreading awareness. Similarly, in this topic, it is of utmost importance to raise awareness concerning several points of the Pink Tax. Firstly, awareness should be raised about the existence of the Pink Tax in products and services. This can be done through social media campaigns, organizations arranging events, or publishing studies made on the Pink Tax on more mainstream and accessible media. Furthermore, what the public shall be made aware of is the unfair gender-based marketing and pricing of products and services, that being the ways companies implement the Pink Tax and how to recognize it.

### Unisex products

A further solution would be to encourage all citizens, regardless of their gender identity, to support and invest in unisex products and companies. Usually, companies that sell unisex products are generally pricier, due to the lack of demand, so in order for this solution to be even more effective, unisex companies should also try lowering the prices of their products, in order to ultimately make a profit and not contribute to gender-specific marketing and pricing.

---

<sup>21</sup>"United Nations Entity for Gender Equality and the Empowerment of Women." *UN Women*, [www.unwomen.org/en](http://www.unwomen.org/en).

### Abolishing the VAT on menstrual products

An additional solution to the matter would be to encourage legislators to abolish the VAT on menstrual and period hygiene products, in order to make these products more accessible and affordable for everyone. Seeing the number of countries changing their policies on VAT laws is encouraging. When it comes to countries in the European Union there is a restriction on how low the VAT percentage can actually be. The lowest possible VAT rate is 5%, under EU law. Since 2018, there have been proposals made by the European Commission to change the VAT laws, which would give all European countries the right to abolish their respective VAT rates on menstrual products, but this change has not yet been agreed to by all members. Countries such as Canada and Mauritius were able to completely abolish the taxes on sanitary products, with the help of online petitions started by the public. Seeing as this is a viable solution, it should be encouraged for the public to rise and trigger that abolition in their countries as well.

## BIBLIOGRAPHY

"Gender: Definitions." 22 June 2021, [www.euro.who.int/en/health-topics/health-determinants/gender/gender-definitions](http://www.euro.who.int/en/health-topics/health-determinants/gender/gender-definitions)

"Pink Tax." *Investopedia*, [www.investopedia.com/pink-tax-5095458](http://www.investopedia.com/pink-tax-5095458).

"What Is a Value-Added Tax (VAT)?" *Investopedia*, [www.investopedia.com/terms/v/valueaddedtax.asp](http://www.investopedia.com/terms/v/valueaddedtax.asp).

Geng, Caitlin. "What is Period Poverty?" *Medical and Health Information*, [www.medicalnewstoday.com/articles/period-poverty](http://www.medicalnewstoday.com/articles/period-poverty).

"What Kenya Can Teach The U.S. About Menstrual Pads." *NPR.org*, 10 May 2016, [www.npr.org/sections/goatsandsoda/2016/05/10/476741805/what-kenya-can-teach-the-u-s-about-menstrual-pads?t=1638644522559](http://www.npr.org/sections/goatsandsoda/2016/05/10/476741805/what-kenya-can-teach-the-u-s-about-menstrual-pads?t=1638644522559).

"Closing Session, UN Commission Agrees Roadmap to Women's Economic Empowerment." *UN News*, 24 Mar. 2017, [www.news.un.org/en/story/2017/03/554042-closing-session-un-commission-agrees-roadmap-womens-economic-empowerment](http://www.news.un.org/en/story/2017/03/554042-closing-session-un-commission-agrees-roadmap-womens-economic-empowerment).

"GC.16/8 - E - GC.16/8 -Desktop." *ESubscription to United Nations Documents*, [www.undocs.org/GC.16/8](http://www.undocs.org/GC.16/8).

"E/2016/27 - E - E/2016/27 -Desktop." *ESubscription to United Nations Documents*, [www.undocs.org/E/2016/27-E/CN.6/2016/22](http://www.undocs.org/E/2016/27-E/CN.6/2016/22).

"E/2021/58 - E - E/2021/58 -Desktop." *ESubscription to United Nations Documents*, [www.undocs.org/en/E/2021/58](http://www.undocs.org/en/E/2021/58).

"Scotland to Offer Free Sanitary Products to All Students in World First." *The Guardian*, 24 Aug. 2018, [www.theguardian.com/uk-news/2018/aug/24/scotland-to-offer-free-sanitary-products-to-all-students-in-world-first](http://www.theguardian.com/uk-news/2018/aug/24/scotland-to-offer-free-sanitary-products-to-all-students-in-world-first).

"Free Sanitary Products Scheme Expands in Scotland." *BBC News*, 17 Jan. 2019, [www.bbc.com/news/uk-scotland-46904775](http://www.bbc.com/news/uk-scotland-46904775).

Picheta, Rob, and Ivana Kottasová. "Scotland is Making Tampons and Pads Free." *CNN*, 25 Nov. 2020, [www.edition.cnn.com/2020/11/24/uk/scotland-period-products-vote-scli-gbr-intl/index.html](http://www.edition.cnn.com/2020/11/24/uk/scotland-period-products-vote-scli-gbr-intl/index.html).

Regan, Helen. "New Zealand to Provide Free Sanitary Products in Schools." *CNN*, 4 June 2020, [www.edition.cnn.com/2020/06/04/asia/new-zealand-period-poverty-schools-intl-hnk](http://www.edition.cnn.com/2020/06/04/asia/new-zealand-period-poverty-schools-intl-hnk).

"Sexual Orientation and Gender Identity Definitions." *HRC*, [www.hrc.org/resources/sexual-orientation-and-gender-identity-terminology-and-definitions](http://www.hrc.org/resources/sexual-orientation-and-gender-identity-terminology-and-definitions).

Woodyatt, Amy. "UK Abolishes 'tampon Tax' on Menstrual Products." *CNN*, 2 Jan. 2021, [www.edition.cnn.com/2021/01/02/uk/tampon-tax-abolished-intl-scli-gbr/index.html](http://www.edition.cnn.com/2021/01/02/uk/tampon-tax-abolished-intl-scli-gbr/index.html).

Russon, Mary-Ann. "Activists Cheer As 'sexist' Tampon Tax is Scrapped." *BBC News*, 1 Jan. 2021, [www.bbc.com/news/business-55502252](http://www.bbc.com/news/business-55502252).

"Period Poverty in China and Current Campaigns." *The Borgen Project*, 10 Dec. 2020, [www.borgenproject.org/period-poverty-in-china/](http://www.borgenproject.org/period-poverty-in-china/).

*Forbes*, [www.forbes.com/sites/whynot/2016/01/07/which-retailers-charge-the-largest-pink-tax/?sh=75ea96e5381b](http://www.forbes.com/sites/whynot/2016/01/07/which-retailers-charge-the-largest-pink-tax/?sh=75ea96e5381b).

Saiesha. "Breaking the Cycle: Managing Menstruation in Kenya." *BORGEN*, 3 Dec. 2021, [www.borgenmagazine.com/menstruation-in-kenya/](http://www.borgenmagazine.com/menstruation-in-kenya/).

"Period Poverty: New Zealand Announces Free Menstrual Products for All Students." *Global Citizen*, 18 Feb. 2021, [www.globalcitizen.org/en/content/period-poverty-new-zealand-free-products/](http://www.globalcitizen.org/en/content/period-poverty-new-zealand-free-products/).

"New Zealand Just Announced It Will Start Offering Free Period Products in Schools." *Global Citizen*, 3 June 2020, [www.globalcitizen.org/en/content/new-zealand-announces-free-period-products-schools/](http://www.globalcitizen.org/en/content/new-zealand-announces-free-period-products-schools/).

"Period Product Scheme for Schools and Colleges in England." *GOV.UK*, 18 Jan. 2020, [www.gov.uk/government/publications/period-products-in-schools-and-colleges/period-product-scheme-for-schools-and-colleges-in-england](http://www.gov.uk/government/publications/period-products-in-schools-and-colleges/period-product-scheme-for-schools-and-colleges-in-england).

Taylor, Diane. "Period Poverty Has Surged in UK During Covid Pandemic." *The Guardian*, 16 Nov. 2020, [www.theguardian.com/society/2020/nov/16/period-poverty-covid-pandemic-uk-crisis-charity-menstrual-products](http://www.theguardian.com/society/2020/nov/16/period-poverty-covid-pandemic-uk-crisis-charity-menstrual-products).

"Primary School Pupils in England to Be Given Free Sanitary Products." *The Guardian*, 16 Apr. 2019, [www.theguardian.com/society/2019/apr/16/primary-school-pupils-in-england-to-be-given-free-sanitary-products](http://www.theguardian.com/society/2019/apr/16/primary-school-pupils-in-england-to-be-given-free-sanitary-products).

"Hammond to Promise Funds to End Period Poverty in English Schools." *The Guardian*, 2 Nov. 2020, [www.theguardian.com/society/2019/mar/09/period-poverty-english-schools-philip-hammond](http://www.theguardian.com/society/2019/mar/09/period-poverty-english-schools-philip-hammond).

"Female Homelessness and Period Poverty." *National Organization for Women*, 22 Jan. 2021, [www.now.org/blog/female-homelessness-and-period-poverty/](http://www.now.org/blog/female-homelessness-and-period-poverty/).

"The Pink Tax: What's the Cost of Being a Female Consumer This Year?" *Listen Money Matters*, [www.listenmoneymatters.com/the-pink-tax/](http://www.listenmoneymatters.com/the-pink-tax/).

"Have You Heard of the Pink Tax? If Not, Prepare to Be Outraged." *Good Housekeeping*, 23 May 2019, [www.goodhousekeeping.com/life/money/a27409442/what-is-pink-tax/](http://www.goodhousekeeping.com/life/money/a27409442/what-is-pink-tax/).

Wakeman, Jessica. "The Real Cost of Pink Tax." *Healthline*, [www.healthline.com/health/the-real-cost-of-pink-tax](http://www.healthline.com/health/the-real-cost-of-pink-tax).

"It is Time for Our Community to Come Together Against Divisive Pink Tax." *ThePrint*, 2 June 2021, [www.theprint.in/campus-voice/it-is-time-for-our-community-to-come-together-against-divisive-pink-tax/670094/](http://www.theprint.in/campus-voice/it-is-time-for-our-community-to-come-together-against-divisive-pink-tax/670094/).

"The Pink Tax on Transportation: Women's Challenges in Mobility | NYU Wagner." *NYU Wagner Graduate School of Public Service*, [www.wagner.nyu.edu/rudincenter/2018/11/pink-tax-transportation-womens-challenges-mobility](http://www.wagner.nyu.edu/rudincenter/2018/11/pink-tax-transportation-womens-challenges-mobility).

"The Pink Tax How Gender-Based Pricing Hurts Women's Buying Power." *United States Joint Economic Committee*, [www.jec.senate.gov/public/cache/files/8a42df04-8b6d-4949-b20b-6f40a326db9e/the-pink-tax---how-gender-based-pricing-hurts-women-s-buying-power.pdf](http://www.jec.senate.gov/public/cache/files/8a42df04-8b6d-4949-b20b-6f40a326db9e/the-pink-tax---how-gender-based-pricing-hurts-women-s-buying-power.pdf).

"Former Governor Cuomo Reminds New Yorkers 'Pink Tax' Ban Goes into Effect Today." *Department of State*, [www.dos.ny.gov/news/former-governor-cuomo-reminds-new-yorkers-pink-tax-ban-goes-effect-today](http://www.dos.ny.gov/news/former-governor-cuomo-reminds-new-yorkers-pink-tax-ban-goes-effect-today).

"Neutral is the New Pink: New York's 'Pink Tax' Ban Goes into Effect." *Jackson Lewis*, 1 Oct. 2020, [www.jacksonlewis.com/publication/neutral-new-pink-new-york-s-pink-tax-ban-goes-effect](http://www.jacksonlewis.com/publication/neutral-new-pink-new-york-s-pink-tax-ban-goes-effect).

"The Pink Tax: What Is It And How Can I Avoid It?" *Rocket HQ*, 4 Sept. 2020, [www.rockethq.com/learn/personal-finances/the-pink-tax-what-is-it-and-how-can-i-avoid-it](http://www.rockethq.com/learn/personal-finances/the-pink-tax-what-is-it-and-how-can-i-avoid-it).

"The Tampon Tax: Everything You Need to Know." *Global Citizen*, 28 June 2021, [www.globalcitizen.org/en/content/tampon-tax-explained-definition-facts-statistics/](http://www.globalcitizen.org/en/content/tampon-tax-explained-definition-facts-statistics/).

"Women Work More, But Are Still Paid Less." *International Labour Organization*, 25 Aug. 1995, [www.ilo.org/global/about-the-ilo/newsroom/news/WCMS\\_008091/lang-en/index.htm](http://www.ilo.org/global/about-the-ilo/newsroom/news/WCMS_008091/lang-en/index.htm).

Fordham. "Assessing Pink-Tax Variations and Price Discrimination | Charles Scheland's Project | Fordham." *Fordham University*, [www.fordham.edu/info/29752/ars\\_nova\\_digital\\_showcase\\_2020/11571/charles\\_scheland\\_s\\_project/](http://www.fordham.edu/info/29752/ars_nova_digital_showcase_2020/11571/charles_scheland_s_project/).

Rana, Ratika. "What Is Pink Tax And How Does It Contribute To Increasing Gender Bias?" *The Logical Indian*, 18 Sept. 2021, [www.thelogicalindian.com/gender/pink-tax-gender-bias-30767](http://www.thelogicalindian.com/gender/pink-tax-gender-bias-30767).

Hoffman, Meredith. "The Pink Tax: How Women Pay More for Pink." *Bankrate*, 11 Jan. 2021, [www.bankrate.com/finance/credit-cards/pink-tax-how-women-pay-more/](http://www.bankrate.com/finance/credit-cards/pink-tax-how-women-pay-more/).

Ngabirano, Anne-Marcelle, and USA TODAY. "USA TODAY." *USA TODAY*, 27 Mar. 2017, [www.eu.usatoday.com/story/money/business/2017/03/27/pink-tax-forces-women-pay-more-than-men/99462846/](http://www.eu.usatoday.com/story/money/business/2017/03/27/pink-tax-forces-women-pay-more-than-men/99462846/).

"What Is Product Differentiation? Types, Importance, and Advantages." *Mailchimp*, [www.mailchimp.com/marketing-glossary/product-differentiation/](http://www.mailchimp.com/marketing-glossary/product-differentiation/).