

Types of Products Included in favourable tax policies

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Countries with a special VAT treatment of menstrual products	Date*	Products covered	Citations from the document	Link to national tax law and english reference
Zero-rating:				
Canada	2015	all	Pursuant to Part II.1 of Schedule VI of the Excise Tax Act a supply of a product that is marketed exclusively for feminine hygiene purposes and is a sanitary napkin, tampon, sanitary belt, menstrual cup or other similar product is zero-rated.	https://laws-lois.justice.gc.ca/eng/acts/e-15/page-179.html#h-201391
Colombia	2018	SP, T	The VAT on sanitary pads and tampons were previously 19%. I was agreed to be reduced to 5% becoming effective in early 2017 under VAT change. In 2018 it was completely removed: The Constitutional Court decided in November 2018 (Decision C-117 of 2018,) taxation to be unconstitutional, confirming that sanitary towels and tampons were no longer liable to 5% VAT and were to become exempt goods.	https://www.corteconstitucional.gov.co/comunicados/No.%2048%20comunicado%2014%20y%2015%20de%20noviembre%20de%202018.pdf https://www.vatupdate.com/2018/11/26/colombian-constitutional-court-finds-vat-on-sanitary-towels-is-unconstitutional/
Ireland	1972 / 2010	SP, T	Pursuant to Schedule 2 Part 2 Nr. 13 para. 3 of the VAT Act 2010, the supply of sanitary towels and sanitary tampons is zero-rated. Menstrual cups are subject to a 23% standard rate of VAT.	https://www.revenue.ie/en/vat/vat-rates/search-vat-rates/S/sanitary-towels-other-zero-rated-goods-and-services-.aspx
Lesotho	2019	SP	Since April 2019, sanitary towels are added to Schedule IV of the VAT Act 2001	http://lra.org.ls/sites/default/files/2019-04/VAT%20%5BAMENDMENT%5D%20REGULATIONS%20NO.34%20OF%202019.pdf
Maldives	2018	all	In December 2018, and coming into effect, the Goods and Services Tax Bill was amended for the purpose of item 22 of Schedule 1 of the Tax vAct from 2014 to make menstrual products, previously taxed with 6% now tax exempt. , other such products refers to sanitary towels, sanitary pads, panty liners, sanitary belts for use with looped towels or pads, internal devices for the collection of menstrual flow (keepers) and maternity pads produced as sanitary protection products for the absorption or collection of menstrual flow or lochia (discharge from the womb following childbirth).	https://www.mira.gov.mv/TaxLegislation/tr-2018-q47-english.pdf
Mauritius	2017	SP, T, MC	According to section 11 of the VAT Act in combination with the fifth schedule Nr. 34 (in 2017), sanitary pads, tampons were zero-rated. For Nor. 35 In 2018 menstrual cups were zero-rated.	https://www.mra.mu/download/FinanceAct2017.pdf https://www.mra.mu/download/FinanceAct2018.pdf

			Since January 2020, Sanitary towels (pads) and tampons, and similar articles, of any material' are zero-rated. However when specifying the materials i does not include tampons!" limited to goods referred Sanitary towels (pads), of wadding of textile material; Pantyliners, of wadding of textile materials; Sanitary towels (pads), of paper pulp, paper, cellulosewadding or webs of cellulose fibres; Pantyliners, of paper pulp, paper, cellulose wadding orwebs of cellulose fibres;Sanitary towels (pads), of other materials of headings; Sanitary towels (pads), made up from knitted or crochetedtextile material;(vii) 9619.00.42: Pantyliners, made up from knitted or crocheted textilematerial;(viii)9619.00.91: Other, sanitary towels (pads) and pantyliners.”.	https://www.gov.za/sites/default/files/gcis_document/202001/42951gon21taxationlawsamendmentact34of2019.pdf
South Africa	2020	ST, PL		
			According to schedule 1 , zero- rated and re-iterated in Schedule 2 No. 37 lit. (2016) e and h of the VAT Law, sanitary pads and tampons are zero-rated.	https://www.finance.gov.tt/wp-content/uploads/2016/02/Zero-rated-items-further-explained.pdf https://www.finance.gov.tt/wp-content/uploads/2016/01/VAT-ACT-Schedule-2-Appendix-I-Items-Retained.pdf
Trinidad and Tobago	2016 (1991,1993 or 1994 tbc)	SP, T		
			Pursuant to the Third Schedule, Nr. 1 lit. j of the VAT Act 2005 (Inserted byVAT (Am) Act 2005 and substituted by VAT (Am) Act 2009., "the supply of sanitarytowels and tampons and inputs for their manufacture" are zero-rated. The supply of menstrual cups was exempt in an amendment in 2017. In 2020, the to exempt excise duty on raw materials used in the manufacture of sanitary pads.	https://www.ura.go.ug/Resources/webuploads/GNRAR/T/Domestic%20Tax%20Laws%20-2016%20Updated.compressed.pdf https://www.ura.go.ug/Resources/webuploads/GNRAR/T/DT_Laws_2018_Edition.pdf https://www.independent.co.ug/committee-approves-tax-exemption-on-sanitary-pad-raw-materials/
Uganda	2005 / 2017	SP, T, MC		
			The reduced rate applies to the supply of any sanitary protection product that is designed and marketed solely for the absorption or collection of menstrual flow or lochia (discharge from the womb following childbirth). Examples include: sanitary towels, sanitary pads, panty liners that are not designed as incontinence products, sanitary belts for use with looped towels or pads, tampons, keepers (internal devices for the collection of menstrual flow), maternity pads for the collection of lochia. Items that do not qualify for the reduced rate include: incontinence products, clothing or sanitary accessories, dual-purpose products designed to protect against both menstrual flow and incontinence	https://www.gov.uk/guidance/vat-on-womens-sanitary-products-notice-70118 https://commonslibrary.parliament.uk/research-briefings/sn01128/#_ftnref2
United Kingdom	2011/ 2021	all		
Tax exemption:				
			With effect from 1 January 2019, maternity pads, menstrual cups, menstrual pads and liners, menstrual underwear, tampons, and other similar products specifically designed to absorb or collect lochia, menses or vaginal discharge were added to Schedule 1 of the GST Act.	https://www.legislation.gov.au/Details/C2020C00067
Australia	2019	all		

Bhutan	2020	SP, T, others tbc	<p>Bhutan introduced in 2020 a GST system that would replace the multiple rate of sales tax as well as the customs duty with a single GST tax regime at 7%. ""Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any materials are categories as ""an import or supply prescribed"" as exempt under the following Bhutan Trade Classification Schedule.</p> <p>(Note: Given the formulation 'similar articles of any materials' it could also apply to menstrual cups and other menstrual hygiene products, but this has to be confirmed).</p> <p>Previously Bhutan levied a 5 percent sales tax on sanitary pads imported from India, and a 30 percent import duty plus 5 percent sales tax on sanitary pads and tampons imported from other countries (mostly from Thailand and countries that Bhutan does not have a Free Trade Agreement with). Condoms are listed under hygienic and pharmaceutical articles that are zero-rated and no duty x is levied. "</p>	<p>https://www.mof.gov.bt/wp-content/uploads/2020/07/GSTAct2020.pdf</p> <p>https://thediomat.com/2018/12/why-bhutans-blood-tax-needs-to-be-scrapped/</p>
Guyana	2017	SP, PL	<p>In 2017, Guyana Revenue Authority GRA also made mention of the following consumer items that are to be exempt: diapers such as pampers for both adults and babies; kerosene stoves; sanitary napkins or panty liners; toilet tissue in rolls; bleach; soap powder; laundry soap; matches and mosquito nets.</p>	<p>https://www.kaieteumewsonline.com/2017/01/16/over-40-food-items-to-be-free-of-vat/</p>
India	2018	SP, T	<p>In the 2018 amendmend to the Integrated Goods and Services Tax Act (2017), Part II, Section 3, Sub-section which refers to tax exemption, it includes "Sanitary towels (pads) or sanitary napkins; tampons";</p>	<p>https://cbic-gst.gov.in/pdf/integrated-tax-rate/notfctn-20-2018-igst-rate-english.pdf</p>
Jamaica	1972 / 2003 / 2014	SP, T	<p>Pursuant to Position 45 of the Third Schedule of the General Consumption Tax Act, the First Schedule to the Customs Tariff (Revision) Resolution, 1972. as well sanitary towels and tampons are exempt.</p>	<p>https://www.jamaicatax.gov.jm/documents/10181/531656/Zero+Rated+and+Exempt+Goods+Services.pdf/a781beb6-3ffb-4c80-800c-d36a7bcc3cbc</p> <p>https://www.jamaicatax-online.gov.jm/Portal/exemption_relief.html</p> <p>http://mof.80qigs.com/wp-content/uploads/2018/08/MP21-2003-GCT_zero_rated_and_exemptions.pdf</p>
Kenya	2004	SP, T	<p>Exempt are sanitary towes (pads) and tampons. Kenya was the first nation in the world to end the period tax in 2004, and also ended an import duty on sanitary pads in 2011. (Note: no official legal text found, but it is included into the First Schedule of the VAT Act No. 35 of 2013 (revised 2018), Section A Code 9619.00.10.).</p>	<p>https://www.kra.go.ke/images/publications/ValueAddedTax_ActNo35of2013.pdf</p>
Lebanon	2001	SP, T, others tbc	<p>Pursuant to Art. 17 of the VAT Law sanitary pads and tampons are speficially listed as examples for goods. Listed under "Medicines, drugs and pharmaceutical products including those used for health and pharmaceutical purposes, like for example intra-uterine devices, condoms, sanitary pads and tampons, baby's diapers and similar products". (Note: Given the formulation "health and pharmaceutical purspose", it could also apply to menstrual cups and other menstrual hygiene products, but this has to be confirmed).</p>	<p>http://www.databank.com.lb/docs/VAT.pdf</p>

Malaysia	2017	SP, T, others tbc	Pursuant to Position 96.19 of the list of exempt goods (accessible under , that is based on Section 8 of the Sales Tax Act 1972 "Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material" are exempt. (Note: Given the formulation "similar articles", it could also apply to menstrual cups and other menstrual hygiene products, but this has to be confirmed).	https://mysst.customs.gov.my/assets/document/PROPOSED%20GOODS%20EXEMPTED%20FROM%20SALES%20TAX%2016072018%20btm.pdf
Nicaragua	2013	SP	Sanitary pads are exempt since 2013 (tbc). There is also no import tax on sanitary products	http://legislacion.asamblea.gob.ni/normaweb.nsf/0/0d80f85fdb0cb5a9062581530060ab65/\$FILE/Listado%20de%20Bienes%20Comprendidos%20en%20el%20Art%C3%ACulo%20127%20de%20la%20Ley%20No%20822.pdf
Nigeria	2020	SP, T, others tbc	According to Section 3 of Nigeria's VAT Act in combination with the First Schedule, Part I, Nr. 1 "all medical and pharmaceutical products" are exempt, The Nigerian Tax Authority (FIRS) accounts "Sanitary towels and tampons, napkins and napkin liners for babies and sanitary articles" to these "Baby Products" as mentioned in position 48.18 of a Circular on Exempted Goods, published in 1997 (p. 13). Menstrual cups could be included in the term "sanitary articles". In 2020, the Federal Government has listed the sanitary pads among the 20 basic food items exempted from the Valued Added Tax (VAT) increase expected to take effect from February. There is also no import tax on sanitary products.	https://www.firs.gov.ng/sites/Authoring/contentLibrary/cee0422b-7305-48d6-f76c-81dcbf3776ec11.DETAILED%20LIST%20OF%20ITEMS%20EXEMPTED%20FROM%20VALUE%20ADDED%20TAX%20-9701.pdf
Rwanda	2019	SP	Since December 2019 sanitary pads are tax exempt falling under a category similarly to medical equipment, education supplies and agricultural inputs. (Note: no decree or official text was found that specified the menstrual products covered).	https://www.rra.gov.rw/typo3conf/ext/complete/Resources/Public/download/pdf/vat zero rated and exempted goods-2.pdf (outdated; no newer official document found) https://www.ktpress.rw/2019/12/rwanda-scrap-value-added-tax-on-sanitary-pads/
Saint Kitts and Nevis	2015	SP	On 3rd December 2014, the Prime Minister in his Press Conference announced that the Government would remove the Import Duty and the Value Added Tax (VAT) from a number of items in its "Family Shopping List Exemptions" which is based balanced diet, health, hygiene, childcare and education. Included in this list are tax exemption for import duty & VAT on sanitary napkins.	https://skncustoms.com/pdfs/Memo%20to%20Importers%20re%20Family%20Shopping%20List-Revised.pdf
South Korea	2004	SP, T, MC, others tbc	The government provides a VAT exemption for "a product for the purpose of absorbing and treating female secretions as a cotton product and similar products provided for hygiene purposes" designated by the Minister of Health and Welfare in 2004. in 2018, the Ministry of Food and Drug Safety approved sales of menstrual cups, and amended the subparagraph 7 of Article 2 of the Pharmaceutical Affairs Law as follows: " Menstrual blood hygiene products 1) Sanitary napkin 2) Tampon 3) Menstrual cup". (Note: Given the formulation "similar products", it could also apply to menstrual cups and other menstrual hygiene products, but this has to be confirmed). In 2004, the Ministry of Finance and Economy start imposing a value added tax of 10 percent on imported sanitary pads to protect domestic productio. Since 2017, it is duty free under 2- Article 26 (Duty-Free on Supply of Goods or Services]- 4. Women's menstrual hygiene products).	https://txsi.hometax.go.kr/docs/customer/case/gna_view.jsp?log_docu_kind=%EC%A7%88%EC%9D%98&log_textItem=15&andSearchWord=&docu_kind=%EC%A7%88%EC%9D%98&textItem=15&textItemNm=%EB%B6%80%EA%B0%80%EA%B0%80%EC%B9%98%EC%84%B8&cpage=1&keytype=taxitem_cd&keyword=15&where_str=&body=1&docu_no_str=&juje_title=null&juje_jomun_key=null&juje_law_id=null&docu_no=75035&Sorttype=titlenote&view_list_nums2=titlenote&seltype=1&searchWord= https://koreajoongangdaily.joins.com/news/article/article.aspx?aid=2469824 http://www.law.go.kr/%EB%B2%95%EB%A0%B9/%EB%B6%80%EA%B0%80%EA%B0%80%EC%B9%98%EC%84%B8%EB%B2%95

Reduced Rate:				
Belgium	2018	all	Announced in December 2017 through an amendmended of the Royal Decree, and approved in July 2018 by the national House of Representatives, the taxed was reduced from 21% to 6% for all types of menstrual products (sanitary pads, tampons, panty slips and similar products destined for femine hygiene protection as well as intimate wipes intended for the hygienic protection of the genital area of persons other than babies, aims to reduce the costs of these products.	https://eservices.minfin.fgov.be/myminfin-web/pages/fisconet#!/document/e2a160b0-dd99-4bd2-b595-fdd039d7a594
Cyprus	2014	all	Pursuant to Schedule 5 (based on Section 18), Table A, No. 13 of the VAT law products used for women's sanitary protection are rated with 5 % instead of 19 %.	https://civio.es/medicamentalia/2018/11/07/14-european-countries-levy-the-same-vat-on-sanitary-towels-and-tampons-as-on-tobacco-beer-and-wine/
Estonia	2004	all - but only for disabled (tbc)	Examples of supplies of goods and services taxable at a reduced rate of 9%: sanitary and toiletry products and medical devices intended for the personal use of disabled persons for the purposes of the Medical Devices Act and technical aid for the purposes of the Social Welfare Act which are specified in the list established by a regulation of the minister responsible for the area and the grant of use of such medical devices to disabled person. Sanitary and toiletry products", Section 15 para. 2 no. 2 VAT Law 2003.	https://www.riigiteataja.ee/en/compare_original/530102013094 https://ec.europa.eu/taxation_customs/tedb/taxDetails.html?id=209/1577833200#rate_structureTitle1
France	2016	all	The VAT on "sanitary protection for women" was reduced from 19,6% to 5,5% in December 2015. Pursuant to Art. 278-0 bis A. No. 1°bis of the VAT Law (1954), feminine hygiene products.	https://www.legifrance.gouv.fr/affichTexteArticle.do;jsessionid=CCA9E55C8AA23576C28C5B50C5641D33.tpdila07v_3?idArticle=JORFARTI000031732885&cidTexte=JORFTEXT000031732865&dateTexte=29990101&categorieLien=id
Germany	2020	all	Annex 2 No. 55 of the VAT Law (as amended in December 2019) mentions products for the purposes of monthly sanitary hygiene, namely (a) sanitary towels (pads) and tampons made of any material, (b) hygienic articles made of plastics (menstrual cups, menstrual sponges), (c) articles of soft rubber for hygienic purposes (menstrual cups), (d) natural sponges of animal origin (menstrual sponges), (e) period trousers (briefs and other underpants with an incorporated absorbent insert, for multiple use) that are rated with 7 % instead of 19 % (respectively with 5 % instead of 16 % from 1 July 2020 to 31 December 2020).	http://www.gesetze-im-internet.de/ustg_1980/anlage_2.html https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_en.pdf
Italy	2020	all- but must be reusable	The Italian sales tax (IVA) on reusable menstrual products, which are compostable/ biodegradable (according to UNI 13432: 200) or washable, and for menstrual cups will fall from 22 % to 5% percent under an amendment made to the government's fiscal decree to Art. 32-ter of legislative decree 124/2019 converted into law no. 157/2019, which was reintroduced to the budget plan tax decree in December 2019.	https://www.gazzettaufficiale.it/atto/serie_generale/caricaDettaglioAtto/originario?atto.dataPubblicazioneGazzetta=2019-12-24&atto.codiceRedazionale=19G00164&elenco30giorni=false https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_en.pdf
Luxembourg	2019	all	Coming into force in May 2019, Luxembourg is extending the super-reduced 3% rate of VAT to feminine hygiene products including: Sanitary towels (pads), tampons, panty liners, period panties, menstrual cups, menstrual sponges and similar feminine hygiene products.	https://ec.europa.eu/taxation_customs/tedb/taxDetails.html?id=404/1577833200#rate_structureTitle1 https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_en.pdf

Malta (tbc)	unclear	SP, PL of wadding of textile materials	Malta taxes items for medical accessories with a rate of 5%. The Tax Law includes code 9619 00 31 and 9619 00 39 = (revised code 9619 00 30), which actually refers to "Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles", but only "of wadding of textile material".	http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8872&l=1
the Netherlands	2017	SP, T, others tbc	Since 2017 are taxed at a reduced rate instead of 21 % . The initial reduced rate in 2017 was 6%, which was increased for all tax-reduced items in 2019 to 9% The items falls under the category "Pharmaceutical products of a kind normally used for health care, prevention of illness and as treatment for medical and veterinary purposes, including products used for contraception and sanitary protection". However, as examples only tampons and sanitary pads are stated. (Note: Given the formulation, it could also apply to menstrual cups and other menstrual hygiene products, but this has to be confirmed).	https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/btw/tarieven_en_vrijstellingen/goederen_9_btw/geneesmiddelen_en_hulpmiddelen/verbandmiddelen/ https://ec.europa.eu/taxation_customs/tedb/taxDetails.html?id=448/1577833200#rate_structureTitle1
Poland	2020	SP, T, others tbc	The Polish president signed an amendment on the VAT Acts on August 29, 2019, which came into effect in April 2020. Hygiene products ("sanitary pads and tampons, diapers and insoles for babies and similar products") – will be subject to a 5% rate , before they were taxed with an 8% rate; See attachment No. 3 and No. 10 to the VAT Act. (Note: Given the formulation "similar products", it could also apply to menstrual cups and other menstrual hygiene products, but this has to be confirmed).	http://orka.sejm.gov.pl/proc8.nsf/ustawy/3255_u.htm https://polishtax.com/new-matrix-of-vat-rates-in-poland/
Portugal	2008/ 2016	SP, T, MC, others tbc	Sanitary pads and tampons are taxed at 6 % instead of 23 % pursuant to List I No. 2.5 c) of the VAT Law - earliest to be traced from 2008 stating ("Pastes, gauze, cotton wool, adhesive strips and dressings and other similar supports, whether impregnated or coated with any substances, for hygienic, medicinal or surgical uses;" . In March 2016, menstrual cups were added by Law No. 7-A / 2016 (2.5 f) (Note: Given the formulation hygienic uses", it could also apply to other menstrual hygiene products, but this has to be confirmed).	https://info.portaldasfinancas.gov.pt/pt/informacao_fiscal/codigos_tributarios/civa_rep/Pages/c-iva-listas.aspx https://ec.europa.eu/taxation_customs/tedb/taxDetails.html?id=470/1585905389#rate_structureTitle1
the Slovak Republic	2008	SP, T, others tbc	Pursuant to Code 9619 00 of Annex 7 to the VAT Law, sanitary pads and tampons are taxed at the reduced rate of 10 % instead of 20 % . Annex 7 - Code 961900: "Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles, of any material – intended for incontinence only". This is in effect since to Act No. 222/2004 Coll. as amended by Act No. 656/2006 Coll. (Note: The formulation is unclear if "similar articles of any material", could also apply to menstrual cups and other menstrual hygiene products. This has to be confirmed).	https://www.mfsr.sk/en/taxes-customs-accounting/indirect-taxes/vat/act-222/2004-coll-on-value-added-tax/in-wording-effective-from-1-january-2008/ (english) https://www.podnikajte.sk/dan-z-pridanej-hodnoty/sadzby-dph-2020

Spain	2012 / 2018	SP, T, PL	<p>Pursuant to Art. 91(1) Nr. 6 lit. b of the VAT Law (LIVA) (b) Sanitary pads, tampons, pantyliners, condoms and other nonmedical contraceptives are taxed at a reduced rate of 10% since 2012. Prior they were taxed with 8% . Although a super-reduced rate of 4% was proposed in 2019, However, this tax was never modified, because although the measure was included in the General State Budgets, these were not approved since. The Government calculates that the VAT reduction of feminine hygiene products will mean a reduction in income of 18 million euros.</p> <p>In Canarias, the Canarian Government abolishes the 3% tax on sanitary pads and tampons in 2017, coming into effect 1 January 2018. It was also asked to include menstrual cups and organic compresses, i However, this amendment was not accepted. This exemption under the Canarian General Indirect Tax (IGIC), is a special exemption under EU VAT directive, which allows the Canary Islands to have a different system of indirect taxation from the Spanish mainland, as well as the rest of European member states.</p>	<p>https://www.supercontable.com/informacion/IVA_Impuesto_sobre_el_Valor_A%C3%B1adido/Art.91_Ley_37-1992-Impuesto_sobre_el_Valor_A%C3%B1adido-IVA.html</p> <p>https://www.agenciatributaria.es/static_files/AEAT/Contenidos_Comunes/La_Agencia_Tributaria/Segmentos_Usuarios/Empresas_y_profesionales/Novedades_IVA_2014/Nuevos_tipos_IVA.pdf</p> <p>https://ec.europa.eu/taxation_customs/tedb/taxDetails.html?id=240/1577833200</p>
Vietnam	2018	SP, T, others tbc	<p>In 2018, the Ministry of Health decided to apply the VAT rate of 5% to medical devices, in accordance with Circular 65/2017/TT-BTC published on 27 June.</p> <p>Cotton wool, bandages, gauze pads, and medical tampons; " pursuant to Art. 8 para. 2 lit. I of the VAT Law.</p> <p>The classification of a product as a medical device is based on Clause 8, Art 1, Circular 26/2015/TT-BTC published on 27 February 2015 by the Ministry of Finance. 8, Art Sanitary towels's HS code 9619 - Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material. HS code 96190012 - Sanitary towels and tampons of paper, paper pulp, cellulose wadding or webs of cellulose fibres.</p>	<p>https://thuvienphapluat.vn/van-ban/thue-phi-le-phi/circular-no-26-2015-tt-btc-guidelines-for-value-added-tax-and-tax-administration-no-12-2015-nd-cp-268578.aspx</p> <p>https://www.andamanmed.com/vat/</p> <p>https://hptoancau.com/en/import-procedure-of-sanitary-towels-to-vietnam/</p>

* fiscal year when tax change came into effect, not when the reduction or exemption was approved

** SP= Sanitary pad, T = Tampon, PL = panty liner, MC= Menstrual Cup