

*The American University in Dubai's Model United Nations  
presents  
the*



**UNITED NATIONS  
WOMEN  
Background Guide**

## Welcome Letter

Dear Delegates,

It is with immense pleasure we welcome you all to the sixth edition of AUDMUN 2020. As chairs of the UN Women committee, we are eagerly awaiting to interact with you all and hope that this conference will help enhance your knowledge, research and speaking skills.

The UN Women, the United Nations Entity for Gender Equality and the Empowerment of Women, was created in June 8, 1970 by the United Nations General Assembly. The UN Women is comprised of 41 state members, which are elected to three-year terms by the UN Economic and Social Council, with the number of members from the following geographical allocations: Africa (10), Asia and the Pacific (10), Eastern Europe (4), Latin America and the Caribbean (6), Western Europe and other States (5), and contributing countries (6). Moreover, UN Women was established to hasten the progress of meeting women's rights and needs worldwide, and works on supporting member states while setting global standards for achieving gender equality. However, it also works with civil society and governments to design policies, laws, services and programmes required to ensure that the standards are effectively implemented and are truly beneficial for women and girls worldwide.

UN Women is working globally to make the vision of the Sustainable Development Goals a reality for females and to stand behind women's equal participation in all aspects of life by focusing on four strategic priorities: "1) women lead, participate in, and benefit equally from governance systems, 2) women have income security, decent work, and economic autonomy, 3) all women and girls live a life free from all forms of violence, 4) females confer and have greater influence in building sustainable peace and resilience, and benefit equally from the prevention of natural disasters and conflicts and humane action." (UN Women, *WOMEN AND SUSTAINABLE DEVELOPMENT GOALS*, 2016)

"UN Women also harmonizes and promotes the UN system's work in advancing gender equality, and in all deliberations and agreements linked to the 2030 Agenda." (UN Women, *WOMEN AND SUSTAINABLE DEVELOPMENT GOALS*, 2016). The organization works to position gender equality as the first principle to the Sustainable Development Goals, and a more inclusive world.

Over the course of this conference, we will be debating on two topics. The first topic deals with the "Goods and Service Tax on Feminine Hygiene Products" and the second topic is "Female Genital Mutilation and its Ethics". We hope you will benefit from this conference and learn something new in the process.

Sincerely,  
UNW Chairs

# Topic 1 - Goods and Service Tax on Feminine Hygiene Products

## *Introduction*

The subjection of sales tax or value added tax (VAT) on feminine hygiene products has been a topic of debate for decades. Known as “tampon tax” in popular terminology, these products include tampons, sanitary napkins, menstrual cups, and other comparable products used by women during their periodic menstrual cycle, which, unlike many other goods that are considered ‘basic necessities’ (such as toilet paper), have not been given the tax exemption status. Instead, they are classified as ‘luxury items’ along with other goods like cigars and wine, and are subjected to a much higher tax rate than those classified as daily essentials.

Calling their efforts “menstrual equity”, several activists have been heavily lobbying and creating social awareness movements that strive to have tax-free feminine hygiene products. Proponents of tax exemptions argue that menstruation is not a choice, but is a biological process. As consumers of menstrual products are women, the high costs of these products plus the added taxes have been deemed discriminatory against women. Women around the world use these products for a week, each month of the year, for roughly 30 years ('Tampon tax' paid around the world 2015).

The taxes on menstrual products is a human rights issue because menstrual hygiene, and affordable access to these products, is inextricably linked to rights to health, sanitation, dignity, education, and work among other rights. The removal of taxes on feminine hygiene products is consistent with the human right to be free from discrimination and other rights that flow from that.

These taxes have been deemed to be a systemic discrimination against women also entailing the prevalence of misogyny in our society. Legislators, who have been hesitant or unsupportive towards the abolition of tampon tax, cite the loss of revenue collection from these products as reason. The focus of this debate should be the rate of taxes on these products and their classification as either “basic necessities” or “luxury goods”. The ethical aspect of these taxes given their discriminatory nature and the economic impact of removal of such taxes must also be given importance.

## *History*

In early 2016, a popular YouTuber asked then President, Barack Obama for his views on tampon tax, which he explained as resulting from the historic absence of women from legislatures. The lack of attention to value added tax on menstrual

hygiene products has roots in misperceptions about menstruation and hostility to women's physicality. By grasping access to affordable menstrual hygiene products as a human rights issue, this value added tax emerges as an obstacle to gender equality and human rights for women (Crawford, Tampon Taxes, Discrimination, and Human Rights).

In 2004, Kenya was the first country to stop taxation on menstrual products, without which, millions of women and girls would not be able to afford these products. Canada's federal government lifted the goods and service tax (GST) on feminine hygiene products in the summer of 2015 and thousands signed an online petition on the matter (Federal government lifts GST on feminine hygiene products as of July 1 | CBC News 2015). Australia, India and Malaysia followed and dropped its taxes in 2018.

In Europe, countries including Luxembourg, Britain and France have decreased taxes on menstrual products in recent years. According to data collected by the Civico Foundation in Spain, women in Denmark, Croatia and Sweden still pay up to 25% taxes on sanitary pads and tampons, while in Hungary women pay 27%, despite European Union regulations that stipulate tax on menstrual products can be as low as 5% (Eddy, Tampons to Be Taxed as Essential, Not Luxury, Items in Germany 2019).

The fiscal importance of sales tax cannot be overstated. Aggregate sales tax often far exceed income tax collected. In 2015 in the United States for example, states collected over \$430 billion in sales tax, but just \$338 billion in income taxes. In the U.S., feminine hygiene products are subject to sales tax in about 33 states, 22 of which are considering legislation to eliminate it. October 19, 2019 was the very first National Period Day in the United States, with over sixty rallies around the country calling for the elimination of the unfair and "archaic" sales tax on feminine hygiene products. The movement was launched by a non-profit organization called 'Period' (founded by two 16 year old high school students in 2014). U.S. politicians including Cory Booker, Kamala Harris, and Julian Castro used the hash tag #NationalPeriodDay online to express their support for menstrual equity.

### *Analysis*

Tampon tax is often viewed part of the unofficial "pink tax", a phenomenon attributed to gender-based price discrimination which makes products meant for women costlier than the equivalent ones meant for men. California assemblywoman Cristina Gracia stated in 2016, "Basically we are being taxed for being women" adding, "Women have no choice but to buy these products, so the economic effect is only felt by women and women of colour are particularly hit by this tax" (Larimer, The 'tampon tax,' explained 2019).

The primary objection to the removal of tampon tax is revenue collection. For example, the government of California estimated that removing taxes on sanitary napkins and tampons would cost the state about \$20 million a year. This was the reason in 2016, the then governor of California, Jerry Brown vetoed a tampon tax relief bill, that had passed both houses of state legislature. Nevertheless, critics assert that such products are necessities for women and taxing them is unconstitutional. The further go on to state that by categorizing them as medical supplies would greatly benefit low – income groups.

It is important for menstruating women to pay attention to their hygiene during this time as they are more vulnerable towards potentially life – threatening ailments. Poor menstrual hygiene leads to various issues such as bacterial and fungal infections of the reproductive and urinary tract, which increases susceptibility to cervical cancer. Unhygienic practices can cause risks during pregnancy or while trying to conceive and can even lead to infertility. And so, taxation on feminine hygiene products indirectly effect the health of low-income women who are unable to purchase regular supplies.

A survey conducted by Anne Sebert Kuhlmann, an associate professor at the College for Public Health and Social Justice at St. Louis University, between July 2017 and March 2018 of low-income women, showed that about 64% of these women had been unable to afford menstrual hygiene products during the past year and 21% experienced this problem on a monthly basis. Almost 50% of these women had times during the past year, where they had to make a choice between food and period products. It is particularly tough on mothers who will put everything about them on the back burner just to care for their children. In spite of it being a basic human need for women, it is often the last thing that gets paid for (Carroll, Even in the U.S., poor women often can't afford tampons, pads 2019).

Newer, more innovative, reusable products might be more cost effective for women who currently do not have access to disposable products. It is just a matter of getting these products to the women who need them, and, this can have a huge impact on a woman's job and family life.

### *Questions a Resolution Must Answer*

1. What are the ethics behind the justification of taxing feminine hygiene products?
2. Under what category should menstrual products be classified? I.e, “cosmetics”, “luxury goods”, “basic needs”, “drugs and medicine”, etc.
3. What are the social and economic benefits for young girls and women, by the removal of taxes?
4. What will be the economic impact on the country by the abolishment of tampon tax?

### *Starter Sources*

- <https://digitalcommons.pace.edu/lawfaculty/1070/>
- <https://scholarship.richmond.edu/cgi/viewcontent.cgi?article=2513&context=law-faculty-publications>
- <https://www.nytimes.com/2018/07/22/health/tampon-tax-periods-menstruation-nyt.html>



## Topic 2 – Female Genital Mutilation and its Ethics

### *Introduction*

Female genital mutilation (FGM) involves the partial or total removal of external female genitalia or other injury to the female genital organs for non-medical reasons (Mersha, Female genital mutilation 2020). This practice is usually carried out on girls between infancy and the age of 15. The main purpose of FGM is to rid women of sexual pleasure as a means of social and cultural control of women's sexuality. There have found to be no health benefits to this procedure, and it is done solely due to cultural traditions. On the contrary, there are several medical issues that can be caused by this practise, which include; severe bleeding and difficulty while urinating, cysts, infections, as well as an increased risk of new-born deaths and general childbirth issues. Today there are many countries who have made it illegal to perform FGM, some of those including: USA, UK, Sweden, Egypt, and France. There are eighteen countries in Africa who have enacted laws criminalizing FGM, with penalties ranging from three months to a lifetime in prison - Several studies (UNICEF, 2013; Mekit, 2020)

### *History*

The origin and history of female genital mutilation remains widely unknown but the practice has been around for at least 2000 years. Some speculate that it was practiced in Ancient Egypt, others believe it started during the time of the slave trade when black slave women came across the Arab societies at the time, and a few believe the practice was developed in sub-Saharan Africa in certain ethnic groups. The primary conclusion agreed upon by all, was that the main purpose of the procedure, across history, was to ensure women's virginity and to reduce female desire. This can be attributed to the patriarchal nature of these ethnic groups and it being considered a great shame on a family or tribe if one of their daughters is found to be pregnant out of wedlock. A girl's virginity was also used, as a bargaining chip when discussing marriages and an "impure" girl would be much less valuable according to these ancient traditions. In these cultures where FGM has been practiced for hundreds of years, it is treated as a rite of passage that every young girl must undertake. Families in these groups feared that if their daughters were not circumcised, she would not be able to marry. The other fear was that the daughter would bring shame upon the family by being sexually active and getting pregnant before marriage. It was only in the 1920s when campaigns began against the atrocities of FGM.

The first major landmark in stopping FGM was the ICPD Programme of Action, which was adopted by 179 countries in 1994 on the ICPD's 10<sup>th</sup> anniversary.

Since the 10<sup>th</sup> anniversary of the ICPD, international action against FGM has grown on a global scale. Djibouti, Egypt, Sierra Leone, Ethiopia, as well as many others all saw a substantial decline in percentage of adolescent girls aged 15 to 19 years who have undergone FGM (“Female genital mutilation (FGM) - UNICEF DATA”, n.d.). FGM has been defined as a form of violence and a violation of children’s human rights by resolutions passed in global forums. However, even after many countries around the world have criminalised this practice, it continues to occur on a global scale.

### *Analysis*

Even though many countries have deemed the procedure illegal there are still over 200 million girls and women across 30 countries in Africa, the Middle East and Asia who have undergone it, with around 3 million girls at risk annually (“Female genital mutilation (FGM) - UNICEF DATA”, n.d.). This could be due to some African countries’ inability to enforce the laws they have put in place. Countries such as Kenya, Uganda, Ethiopia and Somalia all struggle with enforcing the FGM laws, especially in rural areas or near the borders of the country. However, this could also be due to this being a flawed approach to stopping FGM all around the world. Although the procedure has been deemed illegal, people continue to practice it because they believe it to be right.

Making the procedure illegal is a good start, however what must be tackled next, to ensure this procedure is eradicated, is the education of these traditional people on the negative and harmful effects of FGM on their mothers, sisters and daughters. Not only does it have a negative effect on the health of women and young girls, but it also has a negative effect economically on the countries it is prevalent in. In 2018 WHO conducted a study of the economic cost of treating complications caused by FGM across 27 countries where data was available, the total was 1.4 billion USD in a one-year period (2018). It is estimated that if by 2047 FGM prevalence remains the same the costs will rise to 2.3 billion. This is a 68% increase if there is no action taken, however if FGM is abandoned these costs would decrease by 60% by 2047 (Mersha, Female genital mutilation 2020). FGM only has negative effects on society as a whole and must be stopped to protect the future of the world’s women.



*Questions a resolution must answer*

1. What are other methods of stopping FGM, aside from making it illegal?
2. Is it possible to help the women and girls affected? And if so, how?
3. In which countries is this predominantly an issue and how can it be countered?
4. How can we educate the populace on the harms of FGM?

*Starter Sources*

- <https://www.who.int/news-room/fact-sheets/detail/female-genital-mutilation>
- <https://www.who.int/reproductivehealth/topics/fgm/prevalence/en/>



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