

Republic of the Philippines  
HOUSE OF REPRESENTATIVES  
Quezon City

EIGHTEENTH CONGRESS  
Second Regular Session

HOUSE BILL NO. 8319



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Introduced by: Hon. Alfredo A. Garbin, Jr.

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**AN ACT EXEMPTING THE SALE OR IMPORTATION OF DISPOSABLE  
ABSORBENT HYGIENE PADS FROM VALUE-ADDED TAX, AMENDING FOR  
THE PURPOSE SECTION 109 OF THE NATIONAL INTERNAL REVENUE CODE  
OF 1997, AS AMENDED, AND FOR OTHER PURPOSES**

**EXPLANATORY NOTE**

Absorbent hygiene products such as baby and adult diapers and feminine pads have been considered essential to the well-being of newborns, infants, toddlers, adults and women, respectively.

It is known how critical diapers are to the well-being of a baby. Babies generally need to have their diapers changed 10-12 times per day and this drops to only 8-10 times per day for toddlers.<sup>1</sup> Without consistent diaper changes, babies run the risk of infections, diaper rash and other significant health problems; problems that require medical attention and can put additional financial strain on the families.

Diapers can also be necessary for adults with various conditions, such as incontinence, mobility impairment, severe diarrhea or dementia.

On the other hand, a sanitary napkin, sanitary towel, sanitary pad, menstrual pad, or pad is used by a woman while she is menstruating, while she is recovering from vaginal surgery, for lochia (post-birth bleeding), or in any other situation where it is necessary to absorb a flow of blood. Studies show that most women of reproductive age use sanitary pads during their menstrual periods for an average of 1800 days in their lifetime.<sup>2</sup>

However, these sanitary products come at a price on top of it being a necessary and essential product. Considering that it is a recurring expense along with other basic essentials, it gives added financial burden to those that need them.

Despite being essential and complementary to maternal, child, and geriatric health care and sanitation, no measures have been taken to ease the burden of families, women and elder people alike in its costs in our country. In other jurisdictions such as United Kingdom, VAT on sanitation products - referred to as the "tampon tax" has been abolished. This has been welcomed as an end to what they call a "sexist tax" considering that it is a tax imposed on products used by women which has been seen as non-essential or luxury items. Other countries that have abolished the "tampon tax" are

<sup>1</sup> <https://www.healthline.com/health/baby/how-many-newborn-diapers-do-i-need>

<sup>2</sup> <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC6504186/>

Ireland, South Africa, Australia, Canada, India, Malaysia, Nicaragua, some states in the United States (Pennsylvania, New Jersey, Maryland, Massachusetts, New York, Connecticut, Illinois, Minnesota and Florida), Uganda, Kenya, Tanzania, Nigeria, Jamaica, Lebanon, Colombia, and Rwanda.<sup>3</sup>

Thus, as an action on our end, this bill seeks to exempt the sale or importation of absorbent hygiene pads from value-added tax in the Philippines, in order to reduce costs of absorbent hygiene products which has been considered as essential to health and sanitation of newborns, infants, toddlers, elder people, and women, respectively.

The right to health, particularly, maternal, child and geriatric health care and well-being; and right to sanitation are one of the many recognized human rights. Likewise, good health and well-being and sanitation are two of the 17 UN Sustainable Development Goals. The right to health requires countries to invest in them and its progress depends on improvements in a range of areas both within and beyond the health sector.

In view of the foregoing, the passage of this important measure is earnestly sought.



ALFREDO A. GARBIN, JR.  
AKO-BICOL PARTYLIST

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<sup>3</sup> <https://www.bbc.com/news/business-55502252>

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*Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:*

ARTICLE I  
GENERAL PROVISIONS

SECTION. 1. Section 109 of the National Internal Revenue Code of 1997, as amended is hereby amended to read as follows:

"SEC. 109. Exempt Transactions. - The following shall be exempt from the value-added tax:

xxx            xxx            xxx

"(CC) SALE OR IMPORTATION OF DISPOSABLE ABSORBENT HYGIENE PADS OR DIAPERS AND FEMININE PADS

xxx            xxx            xxx

SEC. 2. *Implementing Rules and Regulations.* - The Secretary of Finance shall promulgate and publish the necessary rules and regulations for the effective enforcement of the provisions of this Act.

SEC. 3. *Separability Clause.* - If any provision of this Act is held unconstitutional or invalid, all other provisions not affected thereby shall remain valid.

SEC. 4. *Repealing Clause.* - All laws, decrees, executive orders, rules and regulations or parts thereof, which are inconsistent with this Act, are hereby repealed, amended or modified accordingly.

SEC. 5. *Effectivity Clause.* This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or at least two (2) national newspapers of general circulation.

Approved,