

Thank you for the opportunity to provide feedback on the draft definition of 'feminine hygiene products' for the purposes of making these products GST-free.

Johnson & Johnson Pacific (JJP) is a market leader in feminine hygiene products through our Carefree (tampons and liners) and Stayfree (menstrual pads) brands.

We are supportive of the Government's move to remove the GST on feminine hygiene products which will help ensure these vital products are more accessible and affordable for Australian women and girls.

However, the draft definition of feminine hygiene products as included in the consultation paper has the potential to result in a number of these products continuing to attract GST, unfairly impacting on women who choose to use those products.

Specifically, part B of the definition of feminine hygiene products which states: '**panty liners and maternity pads specifically designed to absorb or collect menstrual or vaginal blood**' and the draft definition for 'panty liner' which states: 'similar to pads, but a little lighter, thinner and not used to soak up too much blood. However, **products marketed for general hygiene use or incontinence would be excluded from the definition**'.

We note that incontinence pads/liners are already GST exempt.

JJP produces a range of liners of varying lengths, absorbency capacity and thinness designed to appeal to a broad range of women and girls (see image below). Menstrual cycles are very unique to individual women and girls with numerous factors that contribute to their choice in sanitary protection products, including, but not limited to their age and stage of life. Our product range is designed to offer women and girls a range of options that best suit their needs regardless of where they are in their menstrual cycle or stage of life.

PRODUCT	LONG	ORIGINAL	BREATHABLE	ACTI-FRESH®	BARELY THERE®
ABSORBENCY	3	2	2	2	2
LENGTH	176 mm	156 mm	156 mm	140 mm	140 mm
THINNESS	2.5 mm	2.5 mm	2.5 mm	1 mm	0.8 mm

However, Treasury's limited draft definition would result in three of the five of these liners still attracting the GST. While these products are marketed according to their features (designed to communicate to women and girls the level of protection or features) through our own research, we know that women and girls also use these products before, during and after their periods.

Further, many women use products between their periods to manage vaginal discharge and/or spotting. We are of the view that women and girls consider all of the products above to be 'feminine hygiene products' and would find it confusing and discriminatory to discover that some products are GST exempt while others aren't.

The Global Medical Device Nomenclature code (as used by the TGA, prior to Tampons becoming exempt goods) for Tampons states that tampons are "A plug made of cellulose or synthetic material that is inserted in the vagina to absorb menstrual or other vaginal discharge. It may be unscented or scented for aesthetic or deodorizing purposes. It may be sterile or non-sterile".

If women or girls chose to use Tampons to absorb “menstrual or other vaginal discharge”, then it stands to reason that other forms of sanitary protection should also be subject to similar treatment from a GST perspective, irrespective of the absorptive capacity of the product.

It is not our view that the Government is seeking to restrict access to these products as that is not the intent of the policy. JJP is seeking to change the draft definition as follows:

Similar to pads, but a little lighter ~~and~~, thinner ~~and not used to soak up too much blood. However, products marketed for general hygiene use or incontinence would be excluded from the definition.~~

And to change the reference in part b:

to

‘panty liners and maternity pads specifically designed to absorb or collect menstrual, pre &/or post-partum or other vaginal discharge.

We will also bring our concerns directly to the office of the Treasurer and the Minister for Health.