

Dear Treasury,

I write to you to say that women's sanitary items are not luxury goods, and therefore, should be not taxed under the GST. The definition of luxury goods is that they are goods that are 'not necessary, but tend to make life more pleasant for the consumer', and in this way, European cars, watches, leather handbags, and the like, are luxury goods. These are items that are easily substituted by less disproportionately expensive products: I can drive, keep track of the time, and carry around things with cheaper, more durable things that are accessible to the other 99% of the population.

In contrast, tampons and sanitary pads are necessary, thereby overwriting the very definition of a 'luxury good'. While they certainly can make life more manageable for the people who buy them, and 'more manageable' might be inflated to 'more pleasant' if you feel hyperbolic, they also prevent me from visibly shedding my endometrial lining over the lower half of my body.

I do not choose to use sanitary items because I want to exercise my ability as a consumer to buy expensive 'luxury' items. I wear sanitary items because to not use them would be a social faux pas at best and disturbingly unhygienic at worst (especially if I were an employee in a health care or laboratory environment). This isn't a luxury good that I can replace with a cheaper alternative, as many people can and will tell you that 'folded up toilet paper' does not suffice in absorbent properties. These items are a health necessity. This monthly occurrence is a physiological normality for many people, and can be hard enough to manage even without a GST tax placing additional burden on lower income consumers.

In conclusion, reconsider the reasons why menstrual products are still taxed with the GST. They don't hold up. As an owner of a set of pre-menopausal functioning ovaries and uterus, I hope you understand me when I say that menstrual products are not a luxury good.