



Dear Financial Secretary,

We were delighted when the Government made the decision to abolish the 'Tampon Tax' in 2021. This meant that disposable period products stopped incurring VAT.

This was a big step in the right direction but - on behalf of our customers and women across the UK - there is more to do.

The current VAT rules mean that period pants - a reusable period product - are classified as garments and therefore subject to a tax rate of 20 per cent.

This means that anyone who wants to use a more sustainable product when they are on their period pays a premium for doing so.

That's why Marks & Spencer and WUKA are joining forces to ask you to level the playing field between disposable and reusable period products by removing VAT from period pants.

Period pants have the power to reduce plastic pollution and waste and they also have the potential to save people money in the long term as they can be worn, washed, and worn again, month after month. But, to make this a reality, we must start by making this brilliant alternative to disposable period products more accessible to more people.

We believe this starts by removing the tax and reclassifying period pants as a period product.

Our customers and colleagues tell us that one of the main barriers to switching to period pants is cost. Since 2020, M&S and WUKA customers alone have paid £3 million in VAT on period pants. If the VAT is removed, the period pants retailers and brands who have signed this letter have pledged to pass this straight onto their customers, so they feel the benefit of the cost saving immediately.

Our campaign is already supported by over 50 supporters including politicians across the spectrum, charities such as Bloody Good Period, Wellbeing of Women and A Plastic Planet, and female business leaders.

Will you recognise period pants as a period product in this year's Autumn Statement?

Yours sincerely,

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Katie Bickerstaffe, Co-CEO, M&S
Ruby Raut, Founder and CEO, WUKA
Tamsyn Spires, Publisher, Hello! Magazine
Rosie Nixon, Creative Brand Ambassador, Hello! Magazine
Tamara Ingram OBE, Non-Executive Director M&S
Fiona Dawson CBE, Chair of the Women's Business Council, Non-Executive Director at M&S
Hannah Gibson, CEO, Ocado Retail
Karen Mattison MBE, CEO and Co-Founder, Cook for Good
Lucy Pearson, Director of FA Education, The Football Association
Emma Sinclair MBE, CEO, EnterpriseAlumni
Janet Lindsay, Chief Executive, Wellbeing of Women
Siân Sutherland, Co Founder & Chief Changemaker, A Plastic Planet
Mary Rice, CEO, Environmental Investigation Agency
Sandy Luk, CEO, Marine Conservation Society
Hibo Wardere, Education Lead, Educate, Not Mutilate
Dr Sally Uren OBE, CEO, Forum for the Future
Rachel Grocott, CEO, Bloody Good Period
Helen Dickinson, CEO, British Retail Consortium
Caroline Herman, Founder, All Yours Period Box
Dr John Rose, Product Development Director, Technical Absorbents Ltd
Julian Triado, Managing Director, Love Luna and The Melas Group Ltd
Tina Leslie MBE, Founder, Freedom4Girls
Kari Rodgers, Primark UK Retail Director
Christine Heffernan, Group Communications Director, Tesco
Clive Betts, MP for Sheffield South East
Olivia Blake, MP for Sheffield, Hallam
Deidre Brock, MP for Edinburgh North and Leith
Alan Brown, MP for Kilmarnock and Loudoun
Amy Callaghan, MP for East Dunbartonshire

Wendy Chamberlain, MP for North East Fife
Sarah Champion, MP for Rotherham
Daisy Cooper, MP for St Albans
Tracey Crouch CBE, MP for Chatham and Aylesford
Philip Davies, MP for Shipley
Martyn Day, MP for Linlithgow and East Falkirk
Dame Caroline Dinenage DBE, MP for Gosport
Dr Stephen Farry, MP for North Down
Emma Hardy, MP for Hull West and Hessle
Drew Hendry, MP for Inverness, Nairn, Badenoch and Strathspey
Christine Jardine, MP for Edinburgh West
Rt Hon Sir George Howarth, MP for Knowsley
Stuart McDonald, MP for Cumbernauld, Kilsyth and Kirkintilloch East
Anne McLaughlin, MP for Glasgow North East
John McNally, MP for Falkirk
Charlotte Nichols, MP for Warrington North
Kate Osborne, MP for Jarrow
Selaine Saxby, MP for North Devon
Virendra Sharma, MP for Ealing Southall
Cat Smith, MP for Lancaster and Fleetwood
Alison Thewliss, MP for Glasgow Central
Claudia Webbe, MP for Leicester East
Dr Philippa Whitford, MP for Central Ayrshire
Sammy Wilson, MP for East Antrim
Richard Thomson, MP for Gordon
Baroness Bennett of Manor Castle
The Lord Bradshaw
Baroness Bryan of Partick
The Lord Cashman CBE
The Lord Stone of Blackheath
Baroness Lister of Burtersett
Rt Hon the Lord McNally
The Lord Randall of Uxbridge
The Lord Rennard MBE
Baroness Healy of Primrose Hill