

emerging condition, or condition caused by something other than vaccine" (C) or "unclassifiable" (D).

Given that a causal association between AEFI and vaccination is usually difficult to prove, the purposes of the precautionary principle and scientific enquiry are best served if one acknowledges, where appropriate, that the association of death with vaccine is "probable" or "possible" although it is difficult to be "certain". Also in the new scheme of evaluating AEFI there is no transparent mechanism to decide when reactions labelled as (B) "Indeterminate" will be evaluated as a new signal. These ambiguities erode confidence in the scheme's ability to evaluate rare adverse events and act decisively to protect children.

AEFI reporting is said to be for vaccine safety. In view of the above, it is necessary that the AEFI manual be re-evaluated and revised urgently. Safety of children (child safety) rather than safety for vaccines (vaccine safety) needs to be the focus.

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Tax-free sanitary napkins

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As India finally has the new Goods and Services Tax (GST) rates, the GST Council declared that the tax rate on the sanitary products including sanitary napkins, sanitary towels, and tampons would be 12%, ie, the second lowest tax slab. Statistically this is an improvement since until now sanitary napkins, which were placed under 'luxury products' in India, were taxed at 14.5%. This shows that the taxation on menstrual hygiene products has gone down under the GST regime by 2.5% (1).

It is well known that with the GST in place the nation's taxation policies have become centralised. But the unfair bracketing of sanitary napkins for tax purposes is a matter of serious concern because the government does not recognise the purpose of sanitary products as essential. The government has declared Hindu marital signifiers like *sindoor*, bangles and *bindis* as tax-exempt; condoms and contraceptives are already tax exempt, but sanitary napkins continue to be taxed. This clearly defines the priorities set by the government where non-essential items are considered to be more important to a woman's wellbeing than essential sanitary products (2).

A study titled "*Sanitary Protection: Every Woman's Health Right*" revealed that out of the population of 355 million Indian women, only 12% use sanitary napkins (3). Over 88% women in India cannot afford commercially packaged sanitary napkins and resort to alternatives that are often handcrafted from old fabric, rags, sand, ash, wood shavings, newspapers, dried leaves, hay and plastic. Women lacking access to health and hygiene during menstruation are at a 70% higher risk of developing serious diseases such as reproductive tract infections, cervical cancers and are more exposed to urogenital infections like vulva vaginal candidiasis and bacterial vaginal infections (4). Approximately 20% girls in India leave school on reaching menarche because they have hardly any means of maintaining hygiene during menstruation (5). The problem recurs with women at the workplace.

Many organisations and activists have been demanding a tax exemption on sanitary napkins. On February 25, 2017, Lok Sabha MP Sushmita Dev submitted a petition on Change.org asking the Union Minister for Finance to abolish taxation on sanitary pads in the GST Bill. The petition, which was supported by over 3 lakh citizens as well as several Members of Parliament also advocates for biodegradable and reusable sanitary napkins by seeking a 100% tax exemption for environment and health friendly pads, and a minimal tax for non-biodegradable sanitary pads. Another not-for-profit organisation, SheSays, started a campaign on social media in April 2017 under the hashtag *#LahuKaLagaan*, urging the Minister of Finance to completely exempt sanitary napkins from tax(6).

It is important to understand and accept that menstrual health is a public health issue; one that affects close to half the

population of the country. We do agree that to improve India's menstrual health, reducing the prices of sanitary products alone (as a result of the tax exemption) will not be sufficient. Even if sanitary napkins were more widely available, the lack of access to sanitation facilities would still be an obstacle for women. Fundamental knowledge and awareness of menstrual health and sanitation facilities among women need to be emphasised. Proper sanitation facilities, such as toilets with water, in all schools would no doubt strengthen menstrual health.

Although many government schemes have been initiated to distribute free or highly subsidized sanitary napkins, their reach remains limited at best, as their accessibility has not been ensured. To increase the access, affordability and use of sanitary napkins among adolescent girls in rural areas, the Union Ministry of Health launched a scheme titled 'Scheme for Promotion of Menstrual Hygiene' in 2010 whereby packs of six sanitary napkins are provided to girls belonging to Below Poverty Line (BPL) families at a subsidised cost of Rs.1 per pack. Girls in the Above Poverty Line (APL) category need to pay Rs.6 per pack (7).

However, an audit done during 2014-15 by the Comptroller and Auditor General of India (CAG) for schemes meant for Scheduled Tribes found poor implementation (8). Moreover, menstrual and sanitary practices are surrounded by taboos and socio-cultural restrictions for women and adolescent girls and are considered to be one of the principle challenges in India (9). The national guideline under Menstrual Hygiene Management (MHM) issued by the Ministry of Drinking Water and Sanitation, Government of India, focuses on spreading awareness and eliminating the taboo around menstruation. It recognises the need to spread awareness among adolescent boys and girls, and sets aside a budget to train community leaders, panchayat officials, and even state level secretaries about menstruation (10). The data indicate that the impact of these programmes has not been extensive so far and requires a lot of work and attention. As part of medical teaching the author (VT) has found that even second MBBS student girls are not aware of the existence of bidet for perianal hygiene and of sanitary napkin dispensers in rest rooms.

The sanitary napkin is a basic necessity because every woman menstruates for about four decades of her life. It is the right

of every woman to get these napkins at an affordable price. Taxation on sanitary napkins limits its access to the needy. No government should earn on these by imposing taxes. Removing the tax on sanitary napkins will not only increase their accessibility among women but also create a positive change in the personal hygiene of millions of women. The government should treat this issue with seriousness and effectively implement schemes to distribute low cost pads and set up easily accessible vending machines.

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