

## Certain sanitary products

This document should be read in conjunction with paragraph 13(3) of Schedule 2 and paragraph 5A of Schedule 3 to the VAT Consolidation Act 2010

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## Introduction

This guidance sets out the VAT treatment of certain sanitary products.

### 1 Products taxable at the zero rate of VAT

The zero rate of VAT applies to the supply of

- sanitary towels (including maternity pads)
- panty liners and
- sanitary tampons.

### 2 Products taxable at the reduced rate of VAT

With effect from 1 January 2021, the [reduced rate](#) of VAT applies to the supply of

- menstrual cups
- menstrual pants and
- menstrual sponges.

Prior to 1 January 2021, the above supplies were taxable at the [standard rate](#).

### 3 Products taxable at the standard rate of VAT

All other sanitary products are taxable at the [standard rate](#). This includes:

- Adult incontinence pads
- Other feminine hygiene products.