

TWENTIETH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
*First Regular Session* )



**HOUSE OF REPRESENTATIVES  
HOUSE BILL No. 6106**

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**INTRODUCED BY HON. RICARDO S. CRUZ, JR.**

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**EXPLANATORY NOTE**

It is the policy of the State to recognize the role of women in nation-building, and to ensure fundamental equality of women and men before the law. The Philippines, as a party to the 2030 Agenda for Sustainable Development, which adopted the Sustainable Development Goals (SDGs), shall endeavor to close gender gaps and empower women in the economy to achieve SDG 5 on gender equality.

Despite these commitments, women and girls in the Philippines continue to bear a disproportionate economic burden due to the value-added tax (VAT) on sanitary pads, tampons, menstrual cups, reusable cloth pads, and other related items. This is a tax that only women pay, as they have no option but to buy these products. These are not luxury goods, but essential items for the health, hygiene, and dignity of women.

In the far-flung communities of the Philippines, makeshift alternatives such as old rags, dry leaves, or newspapers are still being used. These conditions compromise not only hygiene and dignity, but also the physical health of menstruators.<sup>1</sup>

This bill recognizes that taxing menstrual products is both a public health

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<sup>1</sup> Bernal, C., et al. (2024, July 18) *Tagos hanggang buto: The stain of period poverty*. The Lasallian. <https://thelasallian.com/2024/07/18/tagos-hanggang-buto-the-stain-of-period-poverty/>

issue and a gender equity concern. By removing VAT, the measure aims to make menstrual products more accessible and affordable, especially for low-income and marginalized individuals. It reinforces the importance of menstrual health management as a component of public health policy and addresses the structural bias in the country's tax system that disproportionately affects women.

Globally, numerous countries have recognized the discriminatory impact of taxing menstrual products and have taken steps to eliminate or reduce such taxes. These include South Korea, Nepal, Bangladesh, Kenya, Canada, India, Australia, Colombia, Rwanda, and the United Kingdom, among others.<sup>2</sup> This measure aligns the Philippines with international best practices in gender-responsive fiscal policy and reaffirms our commitment to achieving gender equality and upholding the rights and welfare of women and girls.

In line with the policy adopted by its original proponent Senator Pia S. Cayetano, this bill therefore serves as a counterpart measure. It is for the reasons stated above that the passage of this measure is earnestly sought.

  
**RICARDO S. CRUZ, JR.**

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<sup>2</sup> Niesten, H. (2023, July). *Taxation and Gender in Asia and the Pacific: A Review of Gender Equality Provisions in Fiscal Legal Frameworks*. Asian Development Bank.  
<https://www.adb.org/sites/default/files/publication/898766/sdwp-087-taxation-gender-asia-pacific.pdf>

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**AN ACT**  
**EXEMPTING MENSTRUAL PRODUCTS FROM VALUE ADDED TAX,**  
**AMENDING FOR THE PURPOSE SECTION 109 OF THE NATIONAL**  
**INTERNAL REVENUE CODE OF 1997, AS AMENDED**

*Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:*

Section 1. Section 109 of the National Internal Revenue Code of 1997, as amended, is hereby further amended to read as follows:

"Sec. 109. *Exempt Transactions.* —

- 1) Subject to the provisions of Subsection (2) hereof, the following transactions shall be exempt from the VAT:

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**EE) SALE OR IMPORTATION OF GOODS FOR MENSTRUAL PURPOSES, INCLUDING, BUT NOT LIMITED TO, SANITARY NAPKIN, TAMPON, PANTY LINER, MENSTRUAL CUP, MENSTRUAL UNDERWEAR OR OTHER SIMILAR PRODUCTS: *PROVIDED*, THAT THE DEPARTMENT OF TRADE AND INDUSTRY, IN COORDINATION WITH THE PHILIPPINE COMMISSION ON WOMEN, SHALL, WITHIN SIXTY (60) DAYS FROM THE EFFECTIVITY OF THIS ACT, ISSUE A COMPREHENSIVE LIST OF OTHER PRODUCTS OF SIMILAR NATURE OR CLASSIFICATION AS THOSE ENUMERATED HEREIN."**

Sec. 2. *Repealing Clause.* – All other laws, decrees, executive orders, presidential issuances, rules and regulations or any part thereof, which are inconsistent herewith, are hereby repealed or modified accordingly.

Sec. 3. *Separability Clause.* – If, for any reason or reasons, any part or provisions of this Act shall be declared or held unconstitutional or invalid, other provision or provisions hereof which are not affected thereby shall continue to be in full force and effect.

Sec. 4. *Effectivity.* – This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in at least two (2) newspapers of general circulation.

Approved,