

Certain sanitary products

This document should be read in conjunction with paragraph 13(3) of Schedule 2 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
- sanitary tampons
- menstrual cups
- menstrual pants and
- menstrual sponges.

Prior to 1 January 2023, menstrual cups, menstrual pants and menstrual sponges were taxable at the reduced rate and prior to 1 January 2021 were taxable at the [standard rate](#).

2 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.