



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  
**Christine McRitchie**, CEO & Founder, Earthwise Girls  
**Christine Kasoulis**, Clothing, Home and Furniture Director at Sainsbury's  
**Charlotte Lock**, Customer Director, John Lewis & Pan Partnership, John Lewis Partnership  
**Tara Chandra and Susan Allen**, Co-founders, Here We Flo  
**Laura Davies, Founder & Director**, The Nappy Gurus  
**Joseph Edward Parker**, Regional Sales Manager, Lindex UK  
**Liz Evans**, Chief Commercial Officer, George at Asda & General Merchandise  
**Rachel Eyre**, Chief Customer and Marketing Officer, Morrisons  
**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**