



## FOR IMMEDIATE RELEASE

### **Unburdening the Lives of Millions: Advocating for the Exemption of Adult Diapers from Taxes**

**Kampala-Uganda, 11th August 2023** – Adult diapers play a critical role in the daily lives of millions of people worldwide. Their significance goes beyond mere convenience, as they serve as essential medical supplies for those with disability, illness, or age-related conditions. At the Women's Probono Initiative, we strongly believe that these essential commodities should not be subject to taxation, and we have today sought the Intervention of the High Court to review the Ugandan government's move to impose 18% taxation on all diapers.

Adult diapers, which had previously been listed as exempted goods, due to the unique needs and challenges faced by individuals who require their use for various medical or age-related reasons, were included in goods to be taxed under section 8 of the amendment to the Value added Tax Act on the 4<sup>th</sup> day of May 2023 by the Uganda Parliament.

Adult diapers provide a dignified and practical solution to individuals who face challenges with incontinence. Diapers enable independence, freedom, and improved quality of life for those who rely on them. However, the taxation of these necessary products imposes an undue burden on the vulnerable individuals (especially women who give birth and suffer irreparable tears, persons with disabilities, elderly persons) and families who depend on them.

By exempting adult diapers from taxes, Uganda can alleviate financial strain on those already facing significant medical and healthcare expenses. It is our firm belief that access to affordable and accessible adult diapers is crucial for promoting inclusivity, health, and well-being. Tax relief for these products ensures that individuals with diverse needs can lead fulfilling lives, with the confidence and comfort they truly deserve.

Moreover, it is important to recognize that the impact of taxation on adult diapers is not limited to those directly affected by the condition. Caregivers (largely women) and healthcare professionals, who work tirelessly to meet the needs of individuals relying on adult diapers, often face extraordinary financial demands. An exemption from taxes would not only benefit individuals but also provide tangible support to those who dedicate their lives to caring for others.

As civil society and actors in the women's movement, we believe that this decision by the Parliament not only undermines the provision of healthcare and dignified living for those in need

but also perpetuates the systemic discrimination against women especially those who suffer from fistula, those with severe mental illness and those who use these diapers to manage their monthly periods.

Women, already face unique challenges related to their reproductive health and should not have to bear the additional financial burden imposed by the taxation on adult diapers. In a world where inclusivity, empathy, and support are crucial tenets of our society, the burden imposed by taxation on adult diapers is incongruent with these values. We must champion policies that prioritize the well-being of our most vulnerable populations and promote a more equitable and compassionate society.

We therefore call on our;

1. Judiciary to recognize the imperative nature of this issue and take proactive steps to exempt adult diapers from taxes.
2. We urge implementing agencies (URA, MoFPED) to listen to the voices of advocacy groups, healthcare professionals, caregivers, and those impacted directly, and work towards creating a system that truly prioritizes the needs of its citizens.
3. We also call upon civil society organizations, women's rights activists, and the public to stand in solidarity with us in our fight against this discriminatory tax imposition.

Together, let us unburden the lives of millions by removing the unnecessary financial strain imposed by taxation on adult diapers. By eliminating this needless friction, we can foster a more inclusive society that respects the rights and dignity of all its members.

**About WPI:** A women's rights organization with a vision to promote a just and equitable society where women and girls are free from ALL forms of discrimination and violence.

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