

**THE POLITICAL ECONOMY OF GENDER EQUITY IN TAX REFORMS
IN GHANA: AN ASSESSMENT OF THE TAMPON TAX**



BY

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DECLARATION

I, Francisca Sarpong Owusu, hereby declare that this thesis submitted to the School of Graduate Studies of the University of Ghana towards the award of Master of Philosophy in Political Science is the result of an independent research conducted by me, under the supervision of the undersigned. All quotations and references to other people's works have been duly acknowledged and cited appropriately. No part of this work has been presented by anyone for any academic award in this institution or elsewhere.

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ABSTRACT

Gender equality and taxation have become topical issues in the development policy debate on public finance, human rights, and government's obligations to its citizens. Studies have shown that ideas about gender roles influence how economic policies and tax systems are organized. However, tax systems rarely respond to these gender biases, despite several reforms of development and pro-poor policies implemented by the government. The failure of policies to address biases in the tax system is often attributed to a 'lack of political will', but the underlying reasons for the poor implementation of reforms are rarely examined. Against this backdrop, the study adopted the Department for International Development's (DfID) Drivers of Change (DoC) model to examine the underlying constraints against reforms in tampon tax in Ghana and the opportunities and incentives available.

The study employed a qualitative design methodology. Using semi-structured interviews and purposive sampling, respondents were selected from the Ministry of Finance (MoF), Ministry of Gender, Children and Social Protection, Ghana Revenue Authority (GRA), civil society groups, non-governmental organizations, media, academia, tax and gender experts, and tampon tax activists.

The study found that a combination of socio-economic and political factors sustains the relevance of the tampon tax and makes it difficult to repeal. Revenue-mobilizing ministries and agencies, such as the MoF and GRA, prioritize the revenue benefit and the transaction costs involved in the repeal of the tampon tax, and the government finds it convenient to maintain the tampon tax because its indirect nature does not increase citizens' demand for accountability. In addition, the

government's inability to implement gender-responsive budgeting limits policy initiatives necessary to address biases in the tax systems. Furthermore, the invisibility of menstruation constrains mobilization and discussions for the repeal of the tampon tax. The study found that research evidence and campaigns projecting the impact of poor menstrual health management on girls of school-going age have made the tampon tax more visible in the media and political discussions and elicited some responses from politicians. However, weak collaboration and coordination among gender activists and organisations, lack of sustained activism and limited consultations with key policymakers impair or undermine the efforts of activists to get the tampon tax repealed.

To deal comprehensively with gender biases in tax policies in Ghana, the government must adopt a multi-sectoral approach that ensures that gender is mainstreamed in all activities of ministries, departments and agencies (MDAs) and review the categorization of menstrual hygiene products (MHPs) to make them tax-exempt. Additionally, the activism to address gender biases in tax systems must be targeted at the key policymakers and implementers. Furthermore, activists must deliberately identify and equip government champions to influence policy discussions and the decision-making process. Finally, education and activism on the tampon tax must go beyond statements, press releases and conversations on World Menstrual Hygiene Day to sustain the attention of policymakers and other stakeholders.



DEDICATION

To my family for their unflinching support.



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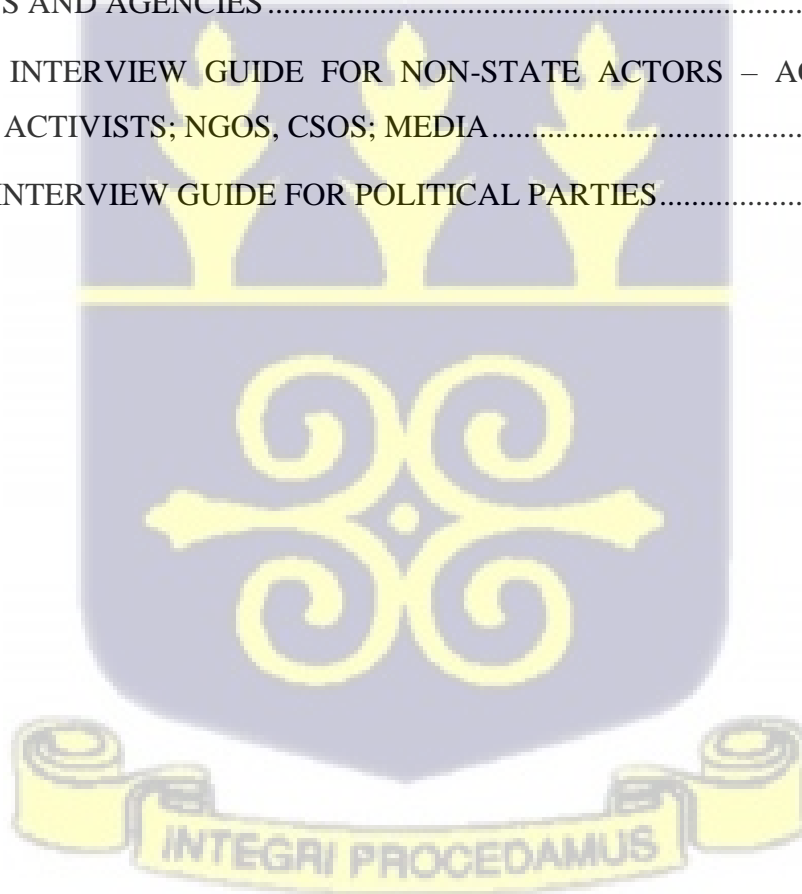
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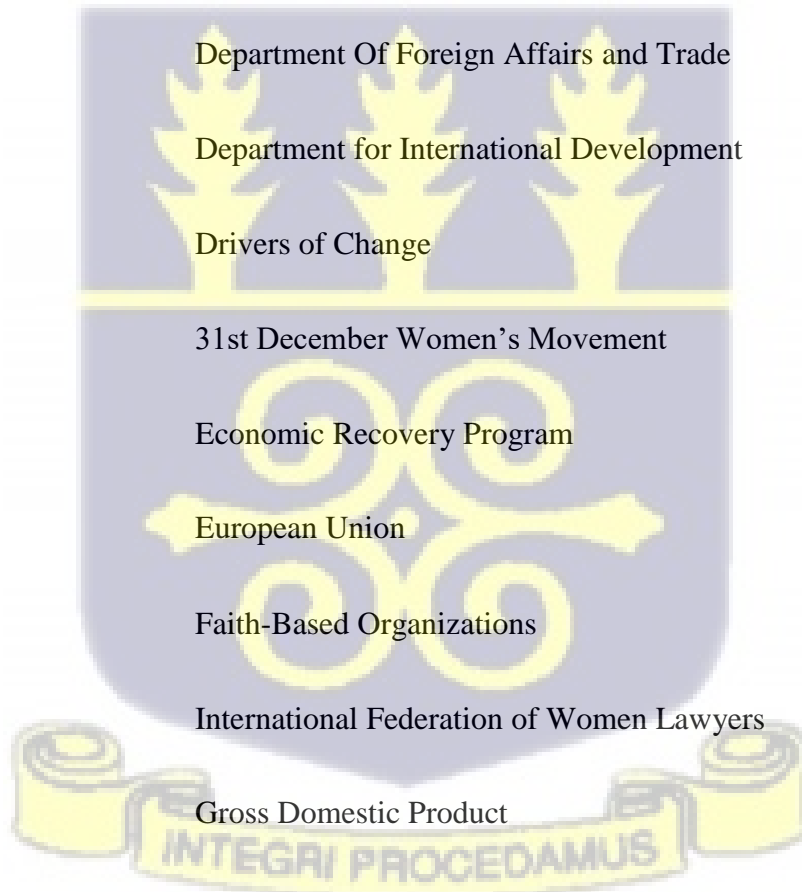
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List of Abbreviations

BOYA	Bongo Youth Alliance
CEPS	Customs, Excise and Preventive Service
CITs	Corporate Income Taxes
CPP	Convention People's Party
CSOs	Civil Society Organizations
CST	Communication Service Tax
DFAT	Department Of Foreign Affairs and Trade
DfID	Department for International Development
DoC	Drivers of Change
DWM	31st December Women's Movement
ERP	Economic Recovery Program
EU	European Union
FBOs	Faith-Based Organizations
FIDA	International Federation of Women Lawyers
GDP	Gross Domestic Product
GETFund	Ghana Education Trust Fund
GNP	Gross National Product



GRA	Ghana Revenue Authority
GST	Goods and Services Tax
GTZ	German Agency for International Cooperation
HFFG	Hope for Future Generations
IMF	International Monetary Fund
IRS	Internal Revenue Service
ISODEC	Integrated Social Development Center
ISSER	Institute of Statistical, Social and Economic Research
MHPs	Menstrual Hygiene Products
MoF	Ministry of Finance
MoGCSP	Ministry of Gender, Children and Social Protection
MP	Member of Parliament
MPs	Members of Parliament
NCWD	National Council on Women and Development
NDC	National Democratic Congress
NETRIGHT- Ghana	Network for Women's Rights Ghana
NGOs	Non-governmental Organizations
NHIL	National Health Insurance Levy



NPP	New Patriotic Party
ODI	Overseas Development Institute
OECD-DAC	Development Assistance Committee of the Organization for Economic Co-Operation and Development
PASGR	Partnership for African Social and Governance Research
PAYE	Pay As You Earn
PEA	Political Economy Analysis
PITs	Personal Income Taxes
PPME	Policy Planning and Monitoring and Evaluation
PPP	Progressive People's Party
SEIP	Secondary Education Improvement Project
SIDA	Swedish International Development Agency
SME	Small and Medium Scale Enterprises
UK	United Kingdom
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNICEF	United Nations International Children's Emergency Fund
USA	United States of America
USAID	United States Agency for International Development

VAT

Value Added Tax

WHO

World Health Organization



CHAPTER ONE

GENERAL INTRODUCTION OF THE STUDY

1.1 Introduction

Taxation is at the heart of politics to the extent that the old aphorism can be inverted to be “who pays what, when, and how” (Strauss, 2008, p. 212). “Taxes underwrite the capacity of states to carry out their goals” (Bräutigam, 2008, p. 1), hence without them, states are limited in the extent to which they can provide services and meet the basic needs of their citizens or foster economic development. To this end, Okyere et al. (2011, p.1) note that historically, “taxation has been one of the rudders for driving the treasure ship of revenue mobilization, establishing social contracts, and consolidating the independence of nation-states”.

For some time now, the tax reform agenda has been regarded as “a critical plank of reform state-building agenda, apart from maximizing revenue, economic efficiency, and compliance” (Prichard, 2010, p. 12). Over the past 20 years, tax reforms have focused on simplifying tax systems; widening the tax base system through the introduction of Value Added Tax (VAT); improving tax administration, partly by creating autonomous tax authorities, and finally, reducing inequalities in the tax system (Bird, 1992; Goode, 1993; Tanzi and Zee, 2001; Taliercio, 2003; Fjelstad & Moore, 2008; Strauss, 2008; Ohemeng & Owusu, 2013).

Tax policies involve two major tax bases - direct and indirect tax bases (Osei and Quartey, 2005; Prichard, 2010; African Tax Administration Reform, 2010). Direct taxes consist of taxes levied on the income of individuals and on corporate outfits, which are paid directly to the government (African Tax Administration Forum, 2010). While, indirect taxes are taxes on consumption collected on behalf of the government (Osei and Quartey, 2005; Prichard, 2010; African Tax Administration Reform, 2010). The tampon tax, the subject of this study, is a form of indirect tax

since it is a consumption tax, administered in the form of a sales tax in many countries such as the United States of America (USA), Nigeria, Ghana, Canada, France, etc.

Women and women-focused groups around the globe have contested the tampon tax over the past three decades. Their protests against the tampon tax gained significant traction in 2015 (Crawford & Waldman, 2018). The crux of their argument is that: menstrual hygiene products, which are used by over half of the world's relatively vulnerable population, are treated as a luxury rather than necessities in most tax systems across the globe (Crawford & Spivack, 2017; Hartman, 2017; Williams, 2019). The imposition of taxes on a biological necessity unfairly burdens women and exacerbates the economic hardships and other disadvantages they face in society relative to men (Bennett, 2017).

Countries and states have responded to the campaigns against the tampon tax in different ways. Many countries have failed to repeal the tampon tax whilst others have made marginal reviews to their tax policies (Cotropia & Rozema, 2018; Hartman, 2017). In Canada, the goods and services tax (GST) on menstrual hygiene products was nixed on July 1 2015 after several online and written petitions calling for an end to the tax (Watters, 2015). Germany, which had one of the highest tax rates on feminine hygiene products in the European Union (EU), repealed the tax after a landmark vote by German legislators in 2019. However, only Connecticut, Illinois, Florida, and New York, and cities such as Washington D.C and Chicago in the United States have passed legislation to provide sales tax exemptions for tampon purchases since 2016 (Crawford & Spivack, 2017; Ooi 2018).

In Africa, the activism to repeal the tampon tax is centred on universal access to menstrual hygiene products, and to promote women's rights to human dignity and health (Lamborn, 2017; Bennett, 2017; Adepoju, 2019). Kenya was the first African country to abolish the sales tax on menstrual

hygiene products in 2004 (Hallett, 2016; Crawford, 2017; Sagala, 2019). Rwanda removed the VAT on all sanitary products in 2019, in response to school absences and dropouts caused by 18% of women and girls' inability to afford menstrual hygiene products in 2017 (Welham, 2020; Isimbi, 2020). South Africa removed its 15% VAT on sanitary products in 2019, and Nigeria in 2020 (Welham, 2020; Rodriguez, 2018; Adepoju, 2019).

Since 2015, women groups, NGOs, individuals, and some legislators in Ghana have used different strategies to get the tampon tax repealed. The strategies include online activism, petitions, moving for the motion on the floor of parliament, among other things. In 2018, J Initiative, a child and family-focused organization in Ghana called on the government to remove the 20% import tax on sanitary towels. This call influenced the beginning of the *#FreeMyPeriod* and the *#DontTaxMyPeriod* campaigns. Another group called "Period Matters" started soliciting signatures on social media to petition President Nana Akufo-Addo and the Speaker of Parliament over the tax on sanitary products. The petition has garnered 1,410 signatures (Nuhu, 2020); with 90 signatures shy of the target of 1,500.

1.2 Problem Statement

Over the years, gender equality and taxation have been key topics in the development policy debate on public finance, human rights, and the government's responsibility towards its citizens (Joshi, 2017; Organization for Economic Cooperation and Development (OECD), 2012). "Fiscal policy, including taxation, is at the heart of the debate on which services the government should provide and who should pay for them, including the share paid by men and women as consumers, workers, and employers" (Grown & Valodia, 2010, p. 1). Studies by Grown and Valodia (2010) have shown that ideas about gender roles influence how economic policies, including tax systems, are organized, since men and women's decisions about employment, spending, saving, and

investments are shaped by such policies. Sadly, tax systems in most states do not respond to these different gender roles. The tax system appears to be gender-neutral, but it can reproduce gender inequalities and place some extra pressure on women due to their roles in the family system and society as a whole (Okyere et al., 2011).

Okyere et al. (2011) argue that the biases in the VAT are mainly implicit and can arise through preferential treatment on some products or differential consumption patterns by men and women. Such preferential treatments may be in the form of a lack of reform in a tax policy, which is discriminatory to women, and the imposition of taxes on products that are mainly used by women, and many others (Joshi, 2017; Williams, 2019). The tampon tax is a classic example of how implicit biases in tax systems affect women (Departamento de Política de Derechos de Los Ciudadanos y Asuntos Constitucionales, 2017; Williams, 2019).

The existing literature on gender and tax reforms has focused on strategies used by social movements and activists in advocating for gender equality in tax reforms (Crawford & Spivack, 2017; Bennett, 2017; Hartman, 2017; Ooi, 2018). Other scholars have emphasised the historical and cultural underpinnings that may account for some of the successes and failures around the tampon tax policy (Crawford & Spivack, 2017; Bennett, 2017; Hartman, 2017). While it is obvious that processes for reform vary from country to country and the strategies employed by various actors within the state follow a similar trend, the literature fails to examine how the various actors negotiate with the political system to achieve gender-related tax reforms.

Against this backdrop, this study examines the contestations around gendered tax policy, using the tampon tax as a case study, within the broader political-economy framework of Ghana. More specifically, it explains how the political, economic, social, cultural, historical, and institutional

factors and actors support the drive for and resistance to the attainment of gender equity in tax reforms in Ghana using the tampon tax as a case study.

1.3 Research Questions

The central question of the study is: why and how systemic socio-political and institutional factors and actors within the policy space of Ghana shape the contestations for gender equity in tax reform, using the tampon tax as a case study?

The secondary questions are as follows:

- How do systemic socio-political and institutional factors affect reforms on tampon tax?
- How do the roles of different policy actors within the state shape political contestations around gender equity in tax reforms on tampons in Ghana?
- How does gender impact political activism and coalitions necessary to engender policy change and tax policy reform in Ghana?
- What have been the incentives and challenges for the drive to enforce gender equity in tax reforms?

1.4 Objectives

The central research objective of this study is to examine why and how political, socio-economic, cultural, and institutional factors and actors support the drive and resistance to the attainment of gender equity in tax reforms using the tampon tax as a case study in Ghana.

The specific objectives are:

- (i) To discuss the effect of systemic features of the political system on reforms on tampon tax in Ghana;

- (ii) To examine the role of key policy actors in the implementation of reforms in the tax systems in Ghana;
- (iii) To examine the broader policy implications for the current contestations by women's groups towards the attainment of gender-inclusive tax reforms; and
- (iv) To examine the gendered nature of tax policy and reform in the light of activism and policy change.

1.5 Significance of the Study

This study is significant in two ways. First, the findings will contribute to the existing literature on gender equality and tax policy, tax reforms, and tax justice. As has already been pointed out, there are few studies dealing with tampon tax in other jurisdictions but none in Ghana as evident by the literature. Other scholars can use the findings to examine other gender-related tax policies, which have not yet been explored. In addition, the findings will highlight neglected areas in the tax justice and reform discourse, and areas that need more attention.

Second, the findings will have policy significance as the study seeks to examine how political, socio-economic, cultural, and institutional factors and actors support the drive or resistance to the attainment of gender equity in tax reforms. The recommendations will inform various actors on their roles in influencing tax reforms. This has the potential of helping them in making decisions on how to better influence or resist policy change.

1.6 Definition of Terms

The concepts and terms used in this thesis are often susceptible to ambiguity. To avoid the dangers associated with this ambiguity, it is necessary to define them as used in this research.

A. Gender: Gender is used in multiple ways (Hawkesworth, 2013; Celis et al., 2013). Often used interchangeably with sex, gender has been used to describe disposition and social roles dictated by anatomy – thus a person’s genitalia determines his/her gender (Celis et al., 2013). This conception of gender has, however, been critiqued for its biological reductionism (Stetsenko, 2018). According to feminists, gender is more than biology. Early feminist works have associated gender with a variation of cultural constructions of femininity and masculinity and social roles assigned to men and women (Hawkesworth, 2013).

Aside from this, gender has been construed in terms of the social organization of the relationship between men and women; thus, gender refers to the characteristics of women, men, girls, and boys that are socially constructed (World Health Organization (WHO), 2002). The United Nations Educational, Scientific and Cultural Organization (UNESCO) defines gender as the roles and responsibilities of men and women that are created in families, societies, and cultures (UNESCO, 2003). These definitions move away from the biological conception of gender, to focus on the socio-cultural roles of males, females, and children. This research adopts Hawkesworth’s (2013) conceptualization of gender, which is a “designation of socially and culturally specific characteristics associated with masculinity and femininity” (p. 36), as it captures the essence of gender, that is, gender being a social and cultural construct. From this definition, gender may differ from society to society.

B. Gender Equity: Though often used interchangeably, equality and equity are two very distinct concepts. Mencarini (2014) notes that the concept of gender equity refers to “fairness of treatment for women and men, according to their respective needs”. The WHO (2002) defines gender equity as fairness and justice in the distribution of benefits and responsibilities between women and men. The UNESCO (1999) defines gender equity programmes as programmes that favour the treatment of women and men differently to achieve their equal status.

These definitions recognize that women and men have different needs and power and that these differences should be identified and addressed in a manner that rectifies the imbalance between the sexes. Thus, gender equity recognises that women are not in the same ‘starting position’ as men due to historical and social disadvantages, hence, the need for gender equity programmes to level the playing field. Since there is no universally accepted definition of the concept, gender equity would be conceptualized as the provision of fairness and justice in the distribution of benefits and responsibilities between women and men to achieve equality (UNESCO, 1999; WHO, 2002; Mencarini, 2014).

C. Tampon Tax: The term "tampon tax" refers to how the majority of states impose a general sales tax on tampons, pads, reusable menstrual cups, and other menstrual hygiene products (Hillin, 2015; Bennett, 2019, pp 183 - 184). Crawford & Spivack (2017) also describe the tampon tax as “an umbrella term that refers to sales, Value-Added Tax (VAT), and similar taxes imposed on menstrual hygiene products, whether tampons or not” (p. 493). Whilst these scholars attempt to provide a working definition for the term, Ooi (2018) cautions that the term “tampon tax” may be misleading, as this tax is not targeted specifically at tampons and other feminine hygiene products. In a 2016 lawsuit against the New York State Department of Taxation and Finance to eliminate the “tampon tax”, the term was

defined as the inclusion of menstrual hygiene products, such as tampons and sanitary pads, in the sales tax base (Cotropia, 2018, pp. 620-621). For clarity, this research uses the term “tampon tax” as an umbrella term (Crawford & Spivack, 2017) that describes the classification of menstrual hygiene products within the sales tax base - menstrual hygiene products include all those products used to catch menstrual flow, such as pads, cloths, tampons or cups (Cotropia, 2018). In the Ghanaian case, “tampon tax” would describe the classification of menstrual hygiene products as luxury goods, thereby, attracting a 20% import tax, as well as a 12.5% VAT and many other import and domestic levies.

D. Tax Reform: It is rare for a government not to make numerous annual modifications to its tax system (Fjelstad & Moore, 2008). Hence, states are continually modifying their taxes to meet revenue challenges and to cope with the changing structure of the national and regional economy (Alm et. al, 2017), through “tax reforms”. Tax reform is generally undertaken to improve the efficiency of tax administration and to maximize the economic and social benefits that can be achieved through the tax system (Osei & Quartey, 2005; Pritchard, 2010).

Fjelstad & Moore (2008) analyse tax reform from two perspectives - the “bird’s view” and the “worm’s view”. The bird’s view focuses on global patterns of tax reform whilst the worm’s view focuses on the local patterns. Due to the nature of the research, their worm’s view of tax reform would be used in conceptualizing the term. To them, “tax reform is a continuous stream of small, technical modifications to law and procedure that reflect specific national circumstances, the lobbying of diverse local interest groups, and the continual efforts of public finance specialists to reconcile the competing objectives of governments’ fiscal activities” (Fjelstad & Moore, 2008, p . 235). This definition is

adopted because it highlights the role of local interest groups, public finance specialists, and laws and procedures towards the achievement of effective reforms to tax systems.

1.7 Scope of the Study

In terms of scope, the thesis will focus on gender equity in tax reforms in Ghana by assessing the tampon tax, with emphasis on the Fourth Republic. Aside from the health implications of poor menstrual hygiene on women in general (Sivakami et al, 2018, Bennett, 2017, Crawford & Spivack, 2017), there are other compelling reasons to study the tampon tax.

First is the effect of period poverty on girls' education. Sivakami, et al.(2018, p. 1) note that lack of menstrual knowledge, poor access to sanitary products, and a non-facilitating school environment can make it difficult for girls to attend school. They further state that inadequate options for menstrual hygiene recently received attention as a barrier to education for girls in low and middle-income countries (Sivakami et al, 2018). Nuhu (2020) explains that the inability to purchase sanitary towels is prevalent in rural communities in Ghana, where most people survive on GHC 5.00 daily.

Second is the section of the Ghanaian populace affected by the tampon tax. The 2010 Population and Housing Census showed that the total population of Ghana as of September 2010 was 24,658,823, of which 12,633,978, representing 51.2% were females. Out of this number, a staggering 8,237,548 representing 33.41% of the entire Ghanaian population were between the ages of 10 and 54. Hence, more than a quarter of the nation's population is gravely affected by the tampon tax (Ghana Statistical Service, 2013).

The third is the human rights impacts of the tampon tax on women in Ghana. Scholars note that the accessibility to menstrual hygiene products does not only help keep women in schools but

helps promote their rights and dignity. Therefore, the classification of menstrual hygiene products as luxury goods ignores the menstrual hygiene needs of women, hence, violating their rights.

1.8 Limitations of the Study

The limitations of the study included the following:

First, the inaccessibility to data and respondents, particularly in government institutions, was a challenge faced by the researcher. The researcher faced difficulty in getting some respondents, particularly, directors and heads of units at the various departments of the ministries, to cooperate with her. Aside from the directors and heads of units, respondents such as those from the political parties were not responsive. Nevertheless, the researcher used her network of friends to overcome this challenge.

Moreover, Covid-19 posed a great limitation to the study, as most respondents were not willing to meet in person with the researcher. However, this challenge was overcome by conducting the interviews with the use of virtual media such as Zoom, Microsoft Teams and phone calls, to ensure continuity of the research.

Finally, the researcher's inability to get the respondents at scheduled dates and times was another limitation to the study, given the short time within which the researcher had to complete the research. However, this did not affect the findings of the study.

1.9 Organization of the Study

This study is organized into six chapters. Chapter One, "General Introduction" provides a general overview of the topic. As such, it encompasses the introduction to the study, statement of the problem, research objectives, significance of the study, the scope of the study, definition of terms,

limitations of the study, and organization of the study. Chapter Two is devoted to the literature review, whilst Chapter Three covers the theoretical framework. Chapter Four discusses the methodology to be used in the study. It consists of the research design, sampling technique, method of data collection, sources of data, as well as data analysis framework. Chapter Five analyses and discusses the findings of the study under suitable headings based on the objectives of the research. Chapter Six highlights the summary of findings, conclusions, and recommendations.



CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

Several studies have been conducted on political economy, gender equity, tax policy, and social movements; hence, a plethora of literature exists on them globally and in Ghana. However, the literature fails to address the political economy of the nexus between gender equity and tax reform. This study seeks to fill this gap in its examination of the political economy of gender equity in tax reform through the assessment of the tampon tax in Ghana.

The literature review is organized into six broad themes as follows:

1. Studies on political economy
2. Global studies on taxation and tax reform
3. Ghanaian studies on taxation and tax reform
4. Global studies on social movements/gender activism and policy reform
5. Ghanaian studies on social movements/gender activism and policy reform
6. Studies on the Tampon Tax

2.2 Studies on Political Economy

This section focuses on studies on political economy. As such, the studies on political economy are categorized into definitions, political economy theories on taxation, political economy analysis (PEA), political economy analysis tools, and PEA framework on gender and tax reform.

2.2.1 Defining Political Economy

For many years, several meanings have been ascribed to “political economy” (Weingast & Wittman, 2006; Frieden, 2020; de-Graft Aikins et al., 2016). For classical theorists of political

economy such as Adam Smith and Karl Marx, political economy was the science of managing a nation's resources to generate wealth, and how the ownership of the means of production influenced historical processes, respectively (Weingast & Wittman, 2006; Frieden, 2020). Scholars such as Weingast & Wittman (2006), Sackrey et al., (2013), and Frieden (2020) have proffered definitions to political economy.

Weingast & Wittman (2006, p. 1) define political economy as “the methodology of economics applied to the analysis of political behaviour and institutions”. Their definition is useful, as it does not present political economy as a single, unified approach, but a family of approaches. Sackrey et al. 2013 (citing Riddell et al., 2009) assert that “political economy... is more concerned [than mainstream economics] with the relationships of the economic system and its institutions to the rest of society and social development. It is sensitive to the influence of non-economic factors such as political and social institutions, morality, and ideology in determining economic events. It thus has a much broader focus than [mainstream] economics” (pp. 3-4).

Like Weingast & Wittman (2006) and Sackrey et al. (2013), Frieden's (2020) definition incorporates many issues, which are of concern to political scientists such as institutions, actors, incentives and political behaviour. According to him, political economy has gained significant prominence in both economics and political science in three ways over the past five decades (Frieden, 2020). First, it examines how political forces affect the economy. Thus, political economists strive to identify the relevant groups, their interests, and how political institutions affect their impact on policy. Second, it assesses how the economy affects politics. Third, it uses the tools of economics to study politics (Ibid.).

In the operationalization of these definitions for this study, political economy seeks to situate the attainment of gender equity in tax reform within the interplay and coordination between the various

actors, institutions, ideas, and the several interest groups that play a role in Ghana's gender and tax policy space. Thus, we cannot study the political economy of gender equity in tax reforms without studying how institutions, actors, and ideas interact within the state to promote development.

Actors are individuals and groups within the political system who strive to influence the formulation and implementation of public policy (Asare, 2011; Cahn, 2013; de-Graft Aikins, et al., 2016). According to Cahn (2013) and de-Graft Aikins et al. (2016), the nature and distribution of power between these actors determine the categories of policies that are formulated and implemented. In exploring the function and influence that policy actors exert in the policy process, Cahn (2013) categorizes actors into institutional and non-institutional actors, based on the areas in which they operate. Institutional actors include those who operate within the formal arena of the state such as the legislature, the executive, the bureaucracy, and the judiciary. The non-institutional actors refer to those that operate within the informal realm. They include political parties, interest groups, the media, and political consultants. The role each actor plays, and the relationship between them is what determines policy outcomes (Cahn, 2013).

de-Graft Aikins et al. (2016) on the other hand categorize actors according to their power and incentive to influence the policy process. The first group, the ruling or "elite class", possesses a significant amount of power and has a strong incentive to either effect or resist change in the decision-making process with policy formulation and implementation ultimately resting with them. They include the political elites, labour unions, business associations, military, police, technocrats and political party foot-soldiers (de-Graft Aikins et al., 2016, citing Oduro et al., 2014). The second group encompasses faith-based organisations (FBOs), transnational actors, business associations and religious leaders, which possess strong power to impact decisions but have weak

incentives to effect or resist change. The third group is made of traditional authorities, local political elites, local business elites and small and medium enterprise (SME) traders who have a strong incentive to effect or resist change but very weak power to effect change. The fourth group consists of the informal sector, civil society organizations (CSOs), women's groups, and other marginalized groups who have both low power and weak incentive to influence decision-making (Oduro et al., 2014; de-Graft Aikins, et al., 2016).

Cahn (2013) provides information on the arena in which the various actors operate; however, he fails to provide information on the powers and incentives each group possess in the policy process. de-Graft Aikins et al. (2016) attempt to fill this gap by categorizing actors based on their power and incentives, however, they fail to point out that there can be significant variations in terms of power within a particular group. They also do not differentiate between the arenas in which they operate. This study synthesizes the two categorizations from the literature. A synthesis between the two categories would help understand the powers and incentives of the various actors in the attainment of gender equity in tax reforms, for an understanding of the arenas in which the various actors operate as well as the interests they represent.

North (2003, p. 2) defines institutions as “the incentive systems that structure human interaction”. The institutions are made up of formal rules, informal constraints, and their enforcement characteristics (Ibid.). Formal institutions are rules that are put in place and have the character of being specific and being defined precisely. They include laws, constitutions, regulations, and many other rules that have the character of being specific and being defined precisely. Ayee et al. (2011) have shown that the constitution of a country and democratic mechanisms dictate the transparency of decision-making processes and thereby largely regulate the degree to which

politicians are held accountable. This underscores the importance of formal institutions in policymaking, implementation and reform.

Informal institutions, on the other hand, are the set of unwritten rules and configurations of social practices that exist outside formal structures of government (North, 2003; Raymond & Weldon, 2014). Raymond & Weldon (2014) have indicated that it is increasingly evident that informal institutions or the unwritten rules and structures of social practices occur outside formal government structures. They can influence social behaviour and political choice tremendously, and should not be ignored by individuals trying to find novel approaches to solving seemingly obstinate problems (Raymond & Weldon, 2014). They provide information on informal institutions, and how they can influence policymaking and reforms. They also emphasize the importance of informal institutions to policymaking, which is an important entry point for this thesis.

2.2.2. Political Economy Theories on Taxation

Bräutigam (2008), Moore (2008) and Kiser & Karceski (2017) have proffered political economy theories of taxation. Bräutigam (2008) and Kiser & Karceski (2017) have asserted that taxation is a core governance function because it provides one of the principal lenses in measuring state capacity, state formation, and power relations in a society; hence, it has the potential to affect relations between the state and society in significant and distinctive ways. Kiser & Karceski (2017) have stressed that “taxation has always been a central issue in political economy because it is one of the main activities of all states and a necessary condition for everything else states do” (p. 76). They discuss the “analytical history of taxation from the earliest states and empires to the present, with a focus on the structural and institutional determinants of tax revenue (taxation/ gross

domestic product (GDP)), tax structure (what and who are taxed), and tax administration (how taxes are assessed and collected)” (Ibid., p. 75).

Bräutigam (2008) and Kiser & Karceski (2017) have pointed out that “tax systems are a product of structural conditions (especially economic structure and geopolitical relations), political institutions, and interactions between the two. For example, tax systems in pre-modern states were a function of a stagnant economic structure, aristocratic power, frequent warfare, and autocratic policy-making institutions. The resulting tax systems were characterized by low revenue, regressive tax structures, and ineffective patrimonial administrations” (Kiser & Karceski, 2017, p. 87). Bräutigam (2008) has grouped these conditions into five theories, which have been used by social scientists to explore taxation.

First, there is the theory of the level of economic development and economic structure, that is, the structure of taxation and the general shape of tax systems. The tax structure, the overall shape of tax systems and the level of taxation have a tendency to change over time and with economic development (Bräutigam, 2008; Moore, 2008). Citing Burgess and Stern (1993, pp. 774 - 775), Bräutigam (2008) emphasizes that the “ability to tax is closely associated with administrative capability and this is likely to improve economic development”. Kiser & Karceski (2017), citing Tilly (1990), add that there were major distinctions in the levels of economic development in pre-modern states, and tax revenue was higher in states where capitalism developed earlier. In modern states, Kiser and Karceski (2017) assert that “tax administration and revenue in the most developed countries such as Northern Europe, the United States perform better, while countries slightly behind such as Southern Europe and Eastern Europe do significantly worse. To them, African states are by far the least effective” (Kiser & Karceski, 2017, pp. 85 – 87).

The second theory identified is the theory on societal factors, that is, the role of culture, values, trust and ‘tax morale’ in taxation. Governments’ ability to collect taxes depends on people’s willingness to pay them. Bräutigam (2008) and Moore (2008) have noted that the focus on societal factors is in two strands. First, there is an emphasis on ideology, values and culture as something that affects attitudes independently. Thus, “people with a strong belief in a welfare state might be more willing to pay high tax rates” (Bräutigam, citing Levi 1988, p. 52). Furthermore, religious beliefs such as tithing, as observed by Christians, and Zakat as observed by Muslims, might influence individuals to hand over a percentage of their income to the community as a sense of moral obligation (Hull, 2000; Bräutigam, 2008). The second strand focuses on the attitudes formed through one’s experience with the government. Thus, a person’s ability to comply with the tax system is dependent on his/her perception of the government’s legitimacy and the fairness of the tax system. In addition to this, it is dependent on the expectations of taxpayers that their monies will be spent on valued public services and the government’s capacity to provide services. This strand is based on Levi’s (1988) model that “citizens will comply with tax obligations if the state provides adequate public goods and if it ensures that other taxpayers comply” (Bräutigam, 2008, pp. 6 -7; Kiser & Karceski, 2017, p. 86).

The third theory envisages the role of war in taxation, thus, bureaucratic modernisation as a response to threat. Scholars have pointed out that intense military competition created a rising demand for revenue, and this led to the imposition of tax levies. Bräutigam (2008) opines that in Hobbes’ *The Leviathan*, the sovereign had the right to make war and peace, and amongst other things, “... levy money upon their subjects to defray the expenses thereof” (p. 7). According to her because of the rising significance of a stable and reliable source of income, rulers began to professionalize tax collection. Hence, states grew from tax farming to an increasingly professional

civil service to manage tax revenue and collection. This led to the establishment of permanent bureaucracies, which were staffed by full-time salaried employees to collect excise and customs taxes (Bräutigam, 2008; Kiser & Karceski, 2017).

Fourth, there are political institutions and tax systems, that is, the role of democratic systems and institutions such as the constitutions, elections, legislature, executive, etc. in the tax system. This set of political economy theories of taxation specifies that the structure, goals and effectiveness of revenue-raising systems vary even in countries with similar economic structures, with established democratic governance and with modern, capitalist economies. This can be attributed to the structure of political institutions (Bräutigam, 2008). Kiser & Karceski (2017) explain that political systems with fewer veto players often have higher tax revenue. This is because the larger the number of veto players, the less policy change (Kiser & Karceski, 2017 citing Tsebelis, 2000 and Tsebelis & Chang, 2004). Parliamentary democracies are likely to have higher tax revenue than presidential systems, and this relationship is more robust when the parliamentary system is dominated by one large party (Kiser & Karceski, 2017). However, using developing states as an example, Bräutigam (2008) cautions that one cannot assume that ‘institutions are institutions’, as institutions may have the same names everywhere, but may function differently (p. 11).

The fifth theory is on taxation and the fiscal contract. Kiser & Karceski (2017) have indicated that in all states, fiscal systems are based on contracts, between the rulers and the ruled, that govern taxation and spending, and the relationship that exists between the two. Bräutigam (2008) presents two approaches to understanding this theory. The first approach emphasizes the broad socio-economic and state factors, which are described by Moore (2008) as contractual taxation (pp. 44 - 49). The second approach focuses on the individual level of analysis. This strand is also based on Levi's (1988) model that citizens will comply with tax obligations if the state provides adequate

public goods. This shows that the theories are intertwined to some extent as societal factors may influence people to go into contract with the state.

The political economy theories on taxation are important to this study because they help understand the various strands of taxation; explain the role of the various actors in the implementation of tax policies, and help us understand why taxes are instituted and why citizens pay taxes. This is supported by Bird (2008) and Ayee et al. (2010), who state that tax policies are not made in a vacuum; instead, they are the result of complex social and political interactions between various groups in a society in an institutional context established by history and state administrative capacity.

2. 2.3 Defining Political Economy Analysis (PEA)

The Organization for Economic Co-operation Development's Development Assistance Committee (OECD-DAC) (2005) and the Department for International Development (DfID) (2009) have asserted that there is no single conceptual framework for political economy analysis (PEA). However, the following definition is considered suitable to capture some of the principal components of a PEA:

Political economy analysis is concerned with the interaction of political and economic processes in a society: the distribution of power and wealth between different groups and individuals, and the processes that create, sustain and transform these relationships over time (OECD-DAC, 2005, p. 3; DfID, 2009, p. 4).

de-Graft Aikins et al. (2016), citing the Partnership for African Social and Governance Research (PASGR) (2013), define PEA as a methodological process that provides a “sophisticated account

of the deep structures and institutions shaping a country's development" and through which structural, political, and institutional factors influencing practical policy processes can be identified and understood. In their contribution to the literature, Menocal et al. (2018) define PEA as an analytical approach to help understand the underlying reasons why things work the way they do and identify the incentives and constraints influencing the behaviour of actors in a relevant system.

These definitions draw precise attention to politics as understood in terms of contestation and bargaining between interest groups with competing claims over rights and resources (DfID, 2009). They are equally concerned with the economic processes that generate wealth and that influence how political and economic choices are made (Ibid.). Realistically, these processes are closely intertwined and part of a unified set of dynamics that influence development outcomes (DfID, 2009).

Ayee et al. (2011), in assessing the political economy of the mining sector in Ghana, have drawn attention to the fact that a framework for political analysis does not assume that all matters will be resolved if policymakers and politicians "simply know what to do and have sufficient capacity to implement technically sound policies" (p. 37). Instead, they explain the underlying interests and incentives of state actors and put them at the forefront when constructing policies and strategies (Ibid.). Thus, PEA aims to help us understand "what drives political behaviour, how this shapes particular policies and programmes, who are the main "winners" and "losers", and what the implications are for development strategies and programmes". Specifically, it is concerned with understanding how incentives, institutions and ideas shape political action and development outcomes (DfID, 2009).

Hudson & Leftwich (2014, p. 7) add that “the key to understanding the contested dynamics of political and developmental change lies in understanding how political actors interact and jostle not only with each other but also against, around and with the structural and institutional context they operate in, using the resources and opportunities it provides”. Thus, the core dynamic of political processes, and hence of developmental change, lies in the relations of structures, agents, contexts, conducts, institutions and organisations (Ibid.). They emphasize that PEA does not ignore interests, incentives or institutions, but goes further and deeper. It differentiates and disaggregates interests, ideas, incentives and institutions, and also has the analysis of power (and the sources and forms of power) at its core. More so, PEA focuses on how the structures and institutions of power shape how agents behave, and how they do or can strategize, frame, generate, use, mobilise and organise power and institutions to bring about domestically owned deliberation and appropriate change in the politics of development (Hudson & Leftwich, 2014).

Noting from the gender dimension, Browne (2014) points out that the earlier literature reviews suggest that gender is not systematically included in PEA, and few, if any, PEAs to their knowledge have factored gender into their analysis, with the issue usually treated only in passing. Browne (2014) suggests, however, that there are existing examples of gender-oriented analytical questions used in common PEA tools. She, therefore, detects areas of intersection between gender and PEA. In addition, she argues that PEA explores the political and economic processes in societies to provide an in-depth analysis of the power relations between groups whilst gender analysis explores the power relations between men and women, which can be framed as explicitly political. Despite these areas of overlap, gender issues do not feature prominently in applied PEA or PEA frameworks (Browne, 2014).

She, therefore, argues that applying gender to PEA has the following benefits: (i) men and women are groups with different interests and motivations; (ii) obstacles to reform are sometimes gendered; and (iii) informal politics and the power of programming can be highly gendered – and these benefits make it necessary to apply gender to PEA. Browne (2014) also provides tools that can be used to incorporate gender analysis into PEA and studies that have applied gender to PEA. This thesis benefits from the study of Browne (2014) in using PEA in the implementation of tampon tax in Ghana.

2.2.4 Political Economy Analysis Tools

Mcloughlin (2014), Hudson & Leftwich (2014), Overseas Development Institute (ODI) (2009) and Department of International Development (DfID) (2009) have identified a growing number of governance tools that have been developed by development agencies in the analysis of political economy. However, there are significant variations in the levels to which these tools adopt a political economy approach (OECD-DAC, 2008; ALNAP, 2009). Although there are some disparities in emphasis, many of the tools are focused on actors, institutions and incentives working at the macro, meso and micro-level (Mcloughlin, 2014).

Mcloughlin (2014), ODI (2009) and DfID (2009) group the tools into three levels of analysis, namely, (i) macro-level country analysis; (ii) sector-level analysis; and (iii) problem-focused analysis.

The macro-level country analysis is aimed at enhancing the general understanding of the country context by exploring issues such as historical trends, the interaction at the national level of political, economic and social processes, and international influences (DfID, 2009; OECD-DAC, 2009; ALNAP, 2009). The ODI (2009) asserts that the operational purpose of macro-level country

analysis tools is to understand a country's economic and political systems, how they facilitate or constrain development, and to detect strategic entry points for country programming (OECD-DAC, 2008; ALNAP, 2009). Mcloughlin (2014) adds that early forms of political economy analyses were primarily conducted at the country level to support the design of country strategies and programmes. The most extensively used political economy tools for this purpose are: the DfID's Drivers of Change (DoC) framework, the Strategic Governance and Corruption Assessment developed by the Netherlands and the Swedish International Development Agency's (SIDA's) Power Analysis (Ibid.).

The sector-level analysis identifies the interests, incentives, power structures and relations that shape policy and practice at the level of sectors (Mcloughlin, 2014). Proponents of this approach have maintained that it offers itself more easily to recognizing practical entry points for action. It identifies specific barriers and opportunities within particular sectors where a donor group or partner is working, for instance, health, education, roads, amongst many others (Mcloughlin, 2014). Sector level analysis seeks to understand the interests, incentives and institutions operating within a particular sector, to inform the design of sector programmes (OECD-DAC, 2008; ODI, 2009; ALNAP, 2009).

Some of the sector level tools are the Analytical Framework for Understanding the Political Economy of Sectors and Policy Arenas developed by DfID/ODI which include (a) sector mapping; (b) sector political analysis; (c) the influence of players on the policy process, and (d) operational implications (OECD-DAC, 2008; ALNAP, 2009). Addressing Governance in Sector Operations (EC) Framework includes the (a) analysis of sector context, (b) mapping of interests, power and incentives for various actors, (c) analysis of governance and accountability relations, and (d) analysis of governance reform readiness (Mcloughlin, 2014; ODI, 2009; ALNAP, 2009).

The problem-driven analysis is geared towards understanding and resolving a particular problem at the project level, or in relation to a specific policy issue, e.g., growth or public financial management reform (DfID, 2009). Mcloughlin (2014) has emphasized that the problem-driven framework is not a specific ‘tool’ in itself, but rather a ‘platform’ that tries to bring together and to summarise for World Bank teams some practices, thinking, and lessons learned, and to point to some existing tools, such as the varieties of stakeholder analysis.

The problem-driven approach shares similarities with SIDA’s power analysis and DfID’s drivers of change approach in the sense that they both lead researchers to study actors or stakeholders, institutions and structures that have an influence on poverty and development outcomes at the macro-level (Mcloughlin, 2014). However, the problem-driven analysis can also be applied to both the sector and thematic levels, or the project- and policy-specific levels, or a combination of levels. DfID (2009) has observed that the problem-driven analysis tools are geared towards understanding and resolving a particular problem at the project level, or in relation to specific policy issues, such as growth or public financial management reform.

The political economy analysis tools provide a basis for selecting the most suitable one for political economy analysis at any level. This study uses the Drivers of Change model of PEA as its theoretical framework, which will be discussed in detail in chapter three.

2.3 Global Studies on Taxation and Tax Reform

This section reviews the literature on taxation and its reforms across the world. Works reviewed include Bräutigam, (2008); Di John (2006); Ayee et al. (2010); Prest (1975); Grown & Valodia (2010), Rao & Rao (2010), among others.

One of the key functions of the modern state is tax collection or revenue raising to finance its development. Taxes underwrite the capacity of states to carry out their goals, hence without them, states are limited in the extent to which they can provide services and meet the basic needs of their citizens or foster economic development (Bräutigam, 2008; Prichard, 2010; Okyere et al., 2011). According to Bräutigam (2008), taxation is a core governance function because it provides one of the principal lenses in measuring state capacity, state formation, and power relations in a society, hence it has the potential to shape relations between state and society in significant and distinctive ways. Tax revenues allow states to provide security and public goods, meet basic needs and foster economic development; hence, taxation should be accorded a central role in analyses of state-building. Bräutigam (2008) adds that the state-building role of taxation can be seen in two principal areas: (a) the rise of a social contract based on bargaining around tax; and (b) the institution-building stimulus provided by the revenue imperative. Tax compositions differ from country to country, a phenomenon that can be attributed to the economic structure of a country, institutions, and the effectiveness of the country's tax administration, amongst many others.

Bräutigam's (2008) study contributes to the existing literature on taxation by providing an understanding of the centrality of taxation to state-building. It is relevant to this study in particular because it provides knowledge on the role of political actors, systemic factors, and institutions in tax policy.

Di John (2006) examines taxation using three main approaches – the economic approach, the administrative approach, and the political economy approach. Like Bräutigam, he notes that “resource mobilization lies at the heart of economic development, and tax policy/taxation provides one of the principal lenses in measuring state capacity, state formation, and power relations in society” (Di John, 2006, p. 1). He emphasizes the need to examine taxation using the political

economy approach since the economic approach does not consider the extensive role of developmental states in marshalling savings. Moreover, the economic approach does not provide an explanation for the differences in tax structures in otherwise similar economies and draws information from the political and institutional processes that regulate the ability of the state to create tax policies and enforce them. He dislikes the administrative approach because it fails to incorporate the political coalitions underlying state support and, particularly, the important roles of internal and external threats to political order and stability. Di John's study like that of Bräutigam (2008) provides insights on the role of actors, institutions, and incentives in tax policy. Moreover, he limits the scope of his study to middle-income developing economies, to which Ghana belongs.

Rao & Rao (2010) have postulated that many developing countries have embarked on tax reforms in recent years, which have been motivated both by local factors and by the rapid internationalization of economic activities. The local factors include the need to correct fiscal imbalances and transition from centralized to market economies. International factors such as enhancing competitiveness and attracting foreign investments have made it pertinent for countries to embark on tax reform. According to them, there are reforms in tax administration, simplification of the tax system and development of a consumption tax system, which have led to the introduction of new tax bases, the building of computerized tax systems, among many others. Their study highlights the benefits of tax reform in developing countries. Even though their study focused on India, some of the lessons can be applied to this study as both countries fall within the developing nation category.

As a contribution to the literature, Odd – Helge (2013) examines the need for tax reforms. According to him, tax reforms, over the years, have been targeted at strengthening the tax

administration system, as well as extending the tax base. To him, if tax reform is undertaken in a way that promotes greater responsiveness and accountability, alongside improvements in the state's institutional capacity, then tax reform can become a catalyst for broader improvements in government performance. His study also discusses the role of international actors in tax reforms.

Prest (1975) & Ayee et al. (2010) provide knowledge on the major tax bases and the problems associated with them. They highlight four major tax bases: (a) direct taxes; (b) indirect taxes; (c) capital-based taxes; and (d) taxes on natural resources. This thesis focuses on only the first two types of taxes, that is, direct and indirect taxes. Ayee et al (2010) posit that direct taxes consist of those taxes levied on the income of individuals and corporate profits. Prest (1975) & Ayee et al. (2010) have opined that the importance of personal income-based taxes, as a proportion of central government revenue, has been markedly less in developing countries, thus direct taxes as a share of GDP has seen a small increase over the years. This can be attributed to (i) the difficulty in defining income; (ii) difficulties in assessing an individual's income; (iii) issues with fixing rates and allowances; and (iv) problems of assessment (Prest, 1975).

Direct taxes encompass Personal Income Taxes (PITs) and Corporate Income Taxes (CITs). Personal Income Taxes (PITs) are one of the oldest taxes in Africa, normally implemented on a Pay As You Earn (PAYE) basis. The rate for PAYE ranges from 0 – 35% in most countries. Ayee et al. (2010) have shown that PITs are better than taxes on consumption because they check the accumulation of wealth. However, they have the problem of non-compliance of employers in registering their employees and remitting taxes to revenue collection bodies.

Corporate Income Taxes (CITs) are paid by corporations to the state. Ayee et al. (2010) have mentioned that tax revenues from CITs have been stable over the last few years. According to Prest (1975), company taxes are easier to collect since companies are easier to locate, however,

company taxes are also fraught with two disadvantages. First, the company income may be a small portion of GNP in many countries. Second, high company taxes may discourage the formation of new companies, which may lead to monopoly due to the absence of competition.

Indirect/Consumption-Based taxes are on consumption collected on behalf of a government (Ayee et al., 2010). Prest (1975) has pointed out that these taxes include taxes on foreign trade, import and export taxes, excise taxes, sales taxes – this study focuses on Value-Added Taxes (VAT). The VAT is a tax imposed on the sale of products. Typical rates of VAT across the world are between 10% - 20%, with Africa having the highest rates, between 15 % - 20%, Asia with the lowest, around 10%, and the Americas' averaging 14% (Prest, 1975; Global VAT Compliance, 2020). The tampon tax, the subject of this study, falls within this range of taxes, in that they are taxes placed on products used by women.

Even though indirect taxes are preferred in many countries, they do not come without issues. Prest (1975) mentions issues with legislative and administrative procedure, failure to calculate taxes. Another problem identified by Prest (1975) and Ayee et al. (2010) is the numerous tax exemptions granted by governments, which may erode the tax base and distort the economy.

Ayee et al. (2010) attempt to fill the lacuna in tax policy by focusing on the key trends in taxation, tax reform, the problems of unstable tax policy, and the nexus between taxation and good governance. However, like most literature on taxation, they fail to examine the gender-taxation nexus. Methodologically, Ayee et al. (2010) employ a qualitative approach, which is useful for this study. Prest's (1975) study is, particularly, important to this study because of the insight it provides on the major tax bases and the problems associated with them. He, however, fails to conceptualize the various types of taxes thereby making it hard to interpret. Both scholars fail to identify the implicit and explicit biases within the tax bases, particularly, in VAT.

Grown & Valodia (2010) in “Taxation and Gender Equality” provide an analysis of direct and indirect taxes and their impact on gender equity, thus contributing to the existing literature on tax policy by looking at the role gender plays in taxation. They emphasize that over the years, countries have embarked on reforms of their tax system, which “include reforms to personal income tax systems to broaden their bases and reduce the highest marginal tax rates, reduction of the highest corporate income tax rates, increasing reliance on broad-based value-added taxes (VATs), and reduced reliance on trade taxes through a flattening of the tax structure and removal of discrimination against imported goods in both indirect and trade taxes” (Grown & Valodia, 2010, p. 1 citing, Bahl & Bird, 2008). However, most countries have failed to address the issue of equity in taxation. They argue further that gender biases exist in tax policy, and they can be implicit and explicit, depending on the type of tax base in which the bias is found (Grown & Valodia, 2010).

German Technical Cooperation (GTZ) (2012) emphasizes that the importance of gender equality and taxation, taken individually, has been widely acknowledged. However, they have rarely been discussed together, and the potential and existing links have largely been ignored in tax policy. Thus, it also corroborates Grown and Valodia’s findings that neither tax literature nor public debates have sufficiently addressed how gender differences affect tax equity. Their study raises two issues on taxation-gender nexus – (a) gender biases can be explicit and implicit, corroborating Grown and Valodia’s (2010) assertion; and b) some tax reforms may be superior to others in terms of gender equality. The studies of Grown & Valodia (2010) and GTZ (2012) are important to this study because they fill the gender-taxation gap in the literature. While their studies look at the gender dimensions of taxation, their study does not analyse specific taxes on goods consumed by only women, like menstrual hygiene products.

Joshi (2017) introduces a different perspective to the literature on gender and taxation. According to her, scholars in exploring the issue of gender and taxation have tended to approach it with a First World lens, notably, in looking for clear gender biases in the collection of personal income tax, or indirect taxation such as VAT (Joshi, 2017). However, in developing countries, these are not the key issues where taxation impacts gender. She argues that gender biases that exist in the structure of personal income taxes in low-income countries have very limited importance since few women pay personal income taxes, because, women are very unlikely to be employed in the formal sector and receive incomes above the minimum threshold for personal income tax (Joshi, 2017). Furthermore, Joshi (2017) stresses that proof of the gender effects of introducing VAT is limited and disputed and will depend heavily on the actual VAT policies in place. Whilst her study agrees that in some respects existing taxation systems are biased against women, due to the position of women in the household and the economy in developing countries, she fails to detail the exact biases that exist. This is what this study seeks to do by looking at the Ghanaian case in the implementation of the tampon tax.

2.4 Ghanaian Studies on Taxation and Tax Reform

The history of taxation in Ghana emanates from the colonial era when the British imposed the poll or head tax, income tax and customs duties in their colonies (Prichard, 2009; Ayee et al. 2010). Taxation and tax policies in Ghana have been shaped by these colonial and historical legacies (Osei & Quartey 2005; Aryeetey & Kanbur, 2017; Osei & Telli, 2017). This section reviews the literature on taxation and tax reforms in Ghana.

Ghana is the first country in Sub-Sahara Africa to attain independence (Ayee et. al., 2010; Aryeetey & Kanbur, 2017; Aryeetey & Fenny, 2017). However, the country has not been able to meet the expectations of its people. Aryeetey & Kanbur (2017) trace the history of Ghana's economic policy

since independence. In the post-independence economic policymaking, the government between the period of 1960 and 1983 increased taxes in an attempt to raise the needed revenue for the successful implementation of its seven-year plan. They highlight the role of taxation in the rapid development and growth of the country within this period. Whilst their publication provides insight into the history of Ghana's economic policy, they fail to capture the specific policies that were adopted concerning taxation.

In another publication, Aryeetey & Fenny (2017) discuss the specific economic policies adopted in the country by successive governments. Between 1987 and 1990, the major contributor to the national economy was agriculture. According to them, the low tax revenue within the 1970s contributed to the large budget deficits thereby increasing tax revenue from that period. This is largely attributable to the improvement in the collection of taxes as well as the widening of the tax net. As a result of this, tax revenue increased from 6% in 1983 to 15% in the late 1980s (Aryeetey & Fenny, 2017). Their publication presents a picture of Ghana's economic growth over the years. However, they fail to delve deeper into the specific roles played by tax revenue in the economy and the various tax administration and reform measures that contributed to the steady growth of the economy.

Osei & Telli (2017) highlight Ghana's fiscal policy since independence. Fiscal policy can be a very important policy tool for government because it invariably affects macro-economic indicators such as inflation, interest rates economic rate and many others. In addition, a country's expenditure and taxation decisions can be used primarily to control the macroeconomic indicators of the country (Osei & Telli, 2017). Due to this, the importance of taxation cannot be overstated. Describing specific details of the country's fiscal policy, the period between 1970 and 1976 saw a decrease in government revenue while expenditure increased. Tax policy during that period was

falling steadily at the same time as expenditure increased. Citing Tsikata & Amuzu (1997), the reduction in tax revenue was not a deliberate policy decision as revenue mobilization was constrained by a limited tax base but very high taxes. Moreover, there were challenges with tax administration during the period (Osei & Telli, 2017).

In an attempt to mitigate the severe economic hardships experienced by the country in the latter parts of the 1960s through the 1970s and early parts of the 1980s (a period referred to as the period of fiscal crises), the government launched an Economic Recovery Program (ERP) with the support of the International Monetary Fund (IMF) (Osei & Quartey, 2005; Osei & Telli, 2017). One focus of the ERP was to rationalize government activity and tax reforms with emphasis on the development of an effective tax system, widening the tax net and improving tax administration. The tax reforms within this period focused on increasing revenue mobilization while reducing the reliance on agriculture, particularly, on cocoa and developing tax systems that promote growth through the reduction in tax rates and broadening the tax base (Osei & Quartey, 2005; Osei & Telli, 2017).

According to Osei & Quartey (2005), Ghana's tax reforms constitute the major policy instrument needed to accelerate growth and poverty reduction. They argue that tax reforms in Ghana over the last two decades have been used to achieve three broad objectives:

- (i) to restore the tax base which had been significantly reduced by the price and exchange rate policies pursued in the pre-Economic Recovery Program (ERP) (1983) era;
- (ii) to provide better production incentives for investors; and
- (iii) to enhance the general efficiency of tax administration (Osei & Quartey, 2005, p. 12).

Some specific tax reform policies within the ERP period included a substantial reduction in corporate taxes; reduction in capital gains taxes; and a review of trade taxes to eliminate distortions caused by the incidence of other taxes on domestic production (Osei & Quartey, 2005; Osei & Telli, 2017). Since then, several other reforms have been implemented to Ghana’s tax policy, particularly, especially since the commencement of the Fourth Republic in 1992 (Table 2.1). One of such reforms has been the controversial introduction of a Value Added Tax (VAT) in 1995, which was withdrawn because of widespread protests but reintroduced in 1998 after a comprehensive education of citizens. The VAT rate was pegged at 15% in 1998 when it was re-introduced but is currently pegged at 12.5% following an amendment of the VAT Bill in the 2018 Mid-Year budget (Republic of Ghana, 2018). Other reforms have included the integration of the three major tax revenue institutions - Internal Revenue Service (IRS), the VAT Service and the Customs, Excise and Preventive Service (CEPS) - into a single agency - the Ghana Revenue Authority (GRA) in 2009; the implementation of the Communication Service Tax Act; the introduction of a Luxury Vehicle Tax in 2017 and its abolishment following protests by consumers (Republic of Ghana, 2010).

Table 2.1: Some Major Tax Reforms Implemented in the Fourth Republic

S/N	Date	Reform Implemented
1	1995	Introduction of 17.5% Value - Added Tax
2	1998	Re-introduction of 15% Value - Added Tax Assignment of taxpayer identification numbers to all VAT eligible registrants; The passing of the law for the creation of the Revenue Agencies (Governing) Board
3	2001	Corporate tax rates were reduced from 35 per cent to 30 per cent for companies listed on the Ghana Stock Exchange while unlisted companies were charged 32.5 per cent. Waiver of taxes on insecticide-treated material
4	2003	Reduction of export duties on lumber

5	2005	Implementation of the stamp act, 2005 to reduce stamp duty on share capital from 2% to 0.5%
6	2008	Implementation of the Communication Service Tax Act
7	2009	integration of the three major tax revenue institutions - Internal Revenue Service (IRS), the VAT Service and the Customs, Excise and Preventive Service (CEPS) - into a single agency - the Ghana Revenue Authority (GRA)
8	2013	Introduction of new VAT Act, 2008
9	2015	In April 2015 a special 5% flat-rate scheme was introduced for real estate developers
10	2017	Elimination of - the 1% Special Import Levy; Kayayei market tolls; 17.5% VAT/NHIL on financial services; 17.5% VAT/NHIL on selected imported medicines that are not produced locally; 17.5% VAT/NHIL on domestic airline tickets; Duty on imported spare parts; 5% VAT/NHIL on Real estate sales; excise duty on petroleum
11	2018	Conversion of National Health Insurance of 2.5 per cent to a straight levy of 2.5 per cent; Conversion of GETFund value-added tax rate of 2.5 per cent to a straight levy of 2.5 per cent; review of Personal Income Tax to include an additional band of GH¢10,000 and above per month at a rate of 35 per cent; Imposition of luxury vehicle tax on vehicles with a capacity of 3.0 litres and above
12	2019	Removal of VAT on real estate, domestic airlines and some imported pharmaceutical products; Withdrawal of luxury vehicle tax
13	2020	Amendment of the CST to i. reduce the CST rate from 9% to 5%, ii. use at least 25% of the revenue generated from the tax to be used to finance the national youth employment program.
14	2021	Enactment of +COVID-19 Health Recovery Levy Act, 2021, Act 1068; Penalty and Interest Waiver Act, 2021, Act 1065; Income Tax (Amendment) Act, 2021, Act 1066; Energy Sector Levies (Amendment) Act, 2021, Act 1064; Ghana Infrastructure Investment Fund (Amendment) Act, 2021, Act 1063

Source: Compiled by author, 2021 from Osei & Quartey (2005), Osei & Telli (2017), and Republic of Ghana (2001, 2003, 2005, 2008, 2013, 2015, 2017, 2018, 2019, 2020 & 2021).

Ghana's tax system is made up of four main components, namely, taxes on income and property, taxes on domestic goods and services, international trade taxes, and value-added tax (Osei & Quartey, 2005; Osei & Telli, 2017; ISSER, 2020). The first three tax categories have been operational for a very long time, whilst VAT became operational in 1998 (Osei & Quartey, 2005;

Osei & Telli, 2017). ISSER (2020) discusses the contribution of tax revenue to the economy of Ghana. In 2019, tax revenue contributed GhC 42,774.6 million, representing 80% of the total revenue. Of this amount, direct taxes contributed GhC 22, 683.1 million whilst indirect taxes contributed GhC 17,151.7 million. VAT contributed 54.4% of total indirect tax in 2019, whilst Domestic VAT contributed 30.4% of the total indirect tax revenue (ISSER, 2020, pp. 48 – 55). Hence, tax revenue, particularly, indirect taxes like VAT is a major contributor to the total revenue of Ghana.

Even though indirect taxes form a huge percentage of the country's revenue, fewer studies have been conducted into the gender dimensions of indirect taxes and taxation in general. Aryeetey et al. (2010) attempt to fill this gap. According to them, relatively little attention is paid to gender biases in taxation and “how reducing gender disparities in tax liability can help reduce household poverty in developing countries” (p. 153). Furthermore, “broad-based consumption taxation is increasingly becoming a key strategy to finance development programmes in Ghana and elsewhere in Africa. Despite its importance, however, little attention has been paid to how governments can use tax policies to reduce inequalities in income and well-being by minimizing existing gender differences (both explicit and implicit) in tax liabilities” (Aryeetey et al., 2010, p. 177). Their study fills this gap by analysing how tax policies and reforms affect men and women differently. However, they do not focus specifically on indirect and consumption taxes on individuals; rather the focus is on the household level, which ignores the biases of individuals, particularly, those faced by women in the tax system. This thesis fills this gap because of its focus on the tampon tax for women in Ghana.

2.5 Global Studies on Gender Activism and Policy Reform

Social movement scholars agree that the question of a social movement's impact on political change is important and understudied. Andrews (2001) provides a conceptual framework for analysing movement outcomes, thus, he studies how movements generate political change. Second, he proposes the following four major models to the relationship between movements and outcomes:

1. Disruption Model in which “mobilization has the momentary potential to leverage change through its impact on political elites, electoral coalitions, or public opinion”. Movements are dramatic, disruptive, and threatening to elites, which prompt a rapid response - typically either concessions and/or repression (Andrews, 2001, pp. 74 - 75).
2. Persuasion model in which movements are dramatic and generate support from sympathetic third parties that take up the cause of the movement. The intervening role of "third parties", "bystander publics," or "conscience constituents" is critical. The first two models are collectively known as the Action-reaction models (Andrews, 2001, pp.74 - 75).
3. Access influence model whereby the determinant of movement efficacy is the acquisition of routine access to the polity through institutionalized tactics, thus, social movement organizations evolve into interest groups (Andrews, 2001, pp. 75 - 76).
4. Movement infrastructure model, which focuses on the organizational structure, resources, and leadership of a movement to explain its impact on the political process. It deals with the three components of a movement's structure, namely, leadership, organizational structure, and resources, as they would help explain the movement's influence on the policy process (Andrews, 2001, pp. 75 - 76).

Andrew's (2001) publication is important to this study in the sense that he specifies how movements shape social policy, a move away from the focus on the analytic problems of establishing whether movements create change.

According to Lovenduski (2005), the previously-held assumption that an increase in women's representation in public office, as a form of gender activism, will normally drive effective gender equality policy has been disproved by the seeming increase of cases in which rapid growths in the number of women holding elected office has not resulted in a noticeably feminist shift in public policy. Due to this and several other cases, "there is now much greater caution about assumptions that feminization of public space necessarily leads to more gender-equitable policies or to public service provision that is more responsive to women's needs" (Lovenduski, 2005; Goetz & Jenkins, 2016). This explains why most women in parliament and public offices have not been able to push for the repeal of the tampon tax in Ghana.

Htun and Weldon (2012) reveal that the most important and consistent factor driving policy change is feminist activism. This, according to them, plays a more important role than left-wing parties, numbers of women legislators, or even national wealth. Besides, their work shows that strong, vibrant domestic feminist movements use international and regional conventions and agreements as levers to influence policy-making. Their study underscores the importance of gender activism in catalysing policy change.

Goetz & Jenkins (2016) have opined that recent scholarship has emphasized factors such as the strength of women's movements and the forms of opposition to which their policy demands give rise, as well as variables such as the nature of the state or the economy as the conditions that propel successful gender-equality policy advocacy. They argue that to understand the variation in the outcomes achieved by women's rights advocates, one must pay close attention to the strategic

capacity of policy entrepreneurs, assessed in terms of three inter-related political skills: (i) “framing” policy demands; (ii) forming and managing civic alliances; and (iii) engaging with state entities without compromising organizational autonomy, in addition to the other factors.

To Goetz and Jenkins (2016), “achieving policy change to advance the interests of subaltern groups is inherently difficult, regardless of the political regime or the size of the subaltern movement, not only because of the opposition of dominant groups that benefit from the subordination of others but also because of bureaucratic lag in adapting to new understandings of people’s needs and translating them into action”. This study is important because it highlights the importance of tactical skill—and activist agency more generally—in shaping policy decisions and outcomes.

2.6 Ghanaian Studies on Gender Activism and Policy Reform

Britwum (2017) has pointed out that the role of women and women’s movements in Ghana’s politics predates the post-independence era. Women’s movements were very instrumental in the nationalist struggle. However, she contends that the political actions of women around that time were driven by broad national interests, and were not directed specifically towards women’s rights and gender equality concerns (Britwum, 2017). In the post-independence period, more women’s movements have emerged and their activities have become more broad-based. For instance, the National Council on Women and Development (NCWD) activities were mainly educational policy campaigns, protest against international injustices, talks, demonstrations on nutrition, childcare, and charity donations to deprived children. Similarly, the Federation of Ghanaian Women and the 31st December Women’s Movement (DWM) focused on presenting alternatives to existing feminine stereotypes. Moreover, the International Federation of Women Lawyers (FIDA) brought discussions on women’s rights into the public domain, whilst the more recent NETRIGHT focuses

on ensuring economic justice for women. Some methods used by these groups include lobbying and policy dialogue (Britwum, 2017).

Citing Acquaye-Baddoo and Tsikata (2001), Britwum (2017) attributes the inability of women's movements to harness their collective efforts to their localised and uncoordinated approaches. She further posits that women's movements have been cankered by poor financing, thus affecting their activities. Britwum's work is, particularly, important to this study as it provides knowledge on women's movements, their modus operandi, and the challenges they face in their activities.

Anyidoho et al. (2020) attempt to fill the void in the literature on how women's movements engage in the implementation of women's rights laws by examining the challenges that movements face in the policy implementation process using the Domestic Violence Coalition as a case study. They analyse how internal factors such as strategies, movement infrastructure, and framing and external factors like the political context and support of allies have facilitated the coalition's impact on implementation. Women's movements have used strategies, such as lobbying decision-makers, building the capacity of implementers, providing funds to the government, and disseminating information. The movement infrastructure corroborates Britwum's position about the impact of organizational structure on the activities of movements. Framing, as a factor of policy implementation, is done in two ways, namely, diagnostic and prognostic framing.

They emphasize that the political context also affects the kinds of strategies adopted. In the Ghanaian context, Tsikata (1989, 2009) argues that women's movements in recent times have become more political in both the issues it takes on and its approach compared to the period of authoritarian and military regimes in the country's history (cited in Anyidoho et al., 2020). Another component of the political context is the availability of allies within the state and the implementing agency. The Domestic Violence Coalition received support from external allies such as the United

Nations agencies including the United Nations Population Fund, United Nations Children's Emergency Fund (UNICEF), and UN Women (Anyidoho et al., 2020). This underscores the relevance of external allies in social movements.

This study contributes to the existing literature on social movements' role in catalysing change in policymaking, particularly, women's rights laws. It provides insights into the methods used by the women's movement. However, it focuses on the implementation stage and not the design and reform stage of policy design. Methodologically, their study adopted a qualitative approach and collected data through interviews with key informants, and was supplemented by a review of newspaper articles. Like the study of Anyidoho et al., (2020), this thesis uses the qualitative approach to examine the political economy issues in the implementation of the tampon tax in Ghana.

2.7 Studies on the Tampon Tax

This section discusses works on the tampon tax from across the world in the paragraphs below. Works reviewed include Bennett (2017), Crawford & Spivack, (2017); Crawford & Waldman, (2018); Ooi (2018), among others.

2.7.1 Defining Tampon Tax

The "tampon tax" is an umbrella term used to describe sales, VAT, and similar "luxury" taxes imposed on menstrual hygiene products (Hunter, 2016; Crawford & Spivack, 2017; Bennett, 2017; Crawford & Spivack, 2018). This tax is a consumption tax, administered in the form of a sales tax in the United States—or a VAT in many other countries such as Nigeria, Ghana, Canada, France, etc. This definition has been critiqued for being misleading, as there is no tax targeted specifically at tampons and other feminine hygiene products. Ooi (2018) cautions that the term “tampon tax”

may be misleading, as this tax is not targeted specifically at tampons and other feminine hygiene products. These products rather are part of the sales tax base, which should not be the case.

2.7.2 Prevalence of the Tampon Tax

According to Bennett (2017), the tampon tax, like many obstacles faced by women, is the result of multiple political, social, and cultural factors which make them hard to eliminate. She contends that culturally, there is a lack of visibility on women's issues such as menstruation, because women have been taught to hide their periods for so long, and for so many years, menstruation had been seen as a taboo. She cites male domination in legislatures as the political reason for the imposition of the tax. This position is corroborated by scholars like Crawford & Spivack (2017); Crawford & Waldman (2018), Hartman (2017), and the former president of the United States of America, Barack Obama, who in an interview with YouTube star Ingrid Nilsen stated, "I suspect it's because men were making the laws when those taxes were passed (The White House, 2016). Women... [should] work to get those taxes removed" (The White House, 2016). However, Ooi (2018) has criticized it for being overly simplistic. She argues that while part of the problem might simply be that women were not at the proverbial table, there are deeper and, possibly, more nefarious reasons such as the failings of the legislative process. Ooi (2018) explains that politicians who opposed the repeal of the tax in the United States ignored the discriminatory aspect of the tax and appealed to the fiscal concerns such as the amount of revenue to be lost if the tax is repealed.

Evaluating the tampon tax from a tax policy standpoint, Ooi (2018) discusses the advantages and disadvantages of repealing the tampon tax. She argues that preserving the tampon tax is efficient because it maintains a clean tax base; this has been the argument of most people, especially members of the legislature for maintaining the tax. She, however, contends that there is a negative implication of the consideration of tampons as luxury on tax morale as "women might conclude

that the tax system—and government overall—does not serve their interests and refuse to pay taxes or lower tax morale”. Ooi’s study provides an important understanding of the tax implications of repealing the tampon tax revenue across the world, and why repeal is necessary even though it may have negative impacts on the tax design of countries.

Bennett (2017) attributes the continued levying of the tax on social factors such as the perception of menstruation and its related issues as “women’s issues”, thus making it difficult for it to get the needed attraction. Adding to this, Crawford & Spivack (2019) proffer an economic reason for the continued levying of the tax. They argue that the tax is still there because of the tax categorization of Menstrual Hygiene Products (MHPs) as luxury goods, and the enormity of tax revenue to be lost from the repeal of the tax.

2.7.3 Methods used by Activists to get the Tampon Tax Repealed

To get the tax repealed, state and non-state actors have employed diverse methods. Hunter (2016) classifies these methods into the formal and informal discourse around the tampon tax. The formal discourse includes legal action, and legislative action, whilst the informal discourse includes online activism, social media campaigns, and protests (Table 2.2).

Crawford & Spivack (2017); Bennett (2017); Ooi (2018); Crawford & Spivack (2018), Hunter (2016), and Hartman (2017) provide the following, as methods used by activists over the years:

- i. **Legislative Reform Action:** In New York, a bill was introduced to the State Assembly in 2015 seeking to exempt "feminine hygiene products including sanitary napkins and tampons" from the retail sales tax and to authorize local governments to eliminate their portion of the tax (Ooi, 2018; Crawford & Spivack, 2018). In 2016, a second bill to exempt menstrual hygiene products from sales tax was introduced to the state senate

- by New York State Assemblywoman, Linda B. Rosenthal, because the tax was a vestige of a period in which women were excluded from most law-making. This led to the repeal being signed into law in 2016.
- ii. Online Activism: Activists around the world spread their message through websites such as “Bloody Disgrace”, and online petitions on platforms, such as “change.org” to mobilize large numbers of people and to make it easy for constituents to communicate their message. Some activists have also taken to social media such as Facebook, Instagram, and microblogging site Twitter, using hashtags such as “#PeriodsNotInsult”, to communicate their message and garner support. Crawford & Waldman (2018) have asserted that in Canada, a massive online petition campaign helped prompt the repeal of its national tax. This success influenced petitions like “No Tax on Tampons: Stop Taxing Our Periods! Period”, started by Jennifer Weiss-Wolf along with Cosmopolitan Magazine in the United States, which was pointed out by Crawford & Spivack (2017) and Ooi (2018), and “Don’t Tax My Period in Australia”.
 - iii. Protests by Women’s Movements: Adding to the literature on the methods used by activists, Hunter (2016) draws attention to several protest movements that started the “free bleeding” in front of government buildings or during prominent events. Charlie Edge and Ruth Howarth stood outside the UK’s parliament building without menstrual products while on their periods to bring attention to the tampon tax issue and to raise money for menstrual products for homeless shelters (Hunter, 2016 citing Mercedes Lara, 2015). Kiran Gandhi ran the London Marathon in April of 2015 without menstrual products “to bring attention to “period-shaming” and to promote the opportunity for menstruators to bond over their common experience” (Sanghani, 2015).

- iv. Class Action: This method has been used in states such as California, Ohio, and New York in the United States. On March 3, 2016, an actress Margo Seibert and other individuals filed a class-action lawsuit against the New York State Department of Taxation and Finance to “eliminate the tampon tax imposed on women in New York State” because it violates the Equal Protection Clause (Crawford & Spivack, 2017). A Florida attorney filed a class action against the Florida Department of Revenue on behalf of a plaintiff who sought to challenge Florida’s taxation of menstrual hygiene products (Bennett, 2016). In 2018, Colombia’s Constitutional Court ruled that VAT on MHPs was unconstitutional, because women only consumed MHPs; hence, the tax generated indirect discrimination.

2.7.4 Some Successes

The tampon tax movement has garnered success in several countries. Countries such as Kenya, Canada, New Zealand, Nigeria, Rwanda, Scotland, India, and states within the United States of America like New York, Ohio, Utah, etc. have repealed the tax on menstrual hygiene products. Others, such as New Zealand, Scotland, Rwanda, and Kenya, have gone a step further to provide free MHPs to schools (Welham, 2020; Treisman, 2021).

The existing literature on gender-taxation analysed the tampon tax and the methods used by state and non-state actors to achieve reform. However, it is limited to other countries and not Ghana. This gap is filled by this thesis in its examination of how actors and institutions in Ghana interact to achieve gender equity in taxation.

2.7.5 Some Challenges

Bennett (2017); Ooi (2018) and other scholars have expressed that in California, Governor Jerry Brown vetoed the bill and other tax reform bills in 2016 although the bill passed both state legislative chambers unanimously. In states like Ohio, class actions were dismissed by law courts. These have been some challenges to the tampon tax movement across the world.



Table 2.2: Discourse on the Tampon Tax in Some Countries

COUNTRY/STATE/CITY	YEAR	ACTORS INVOLVED	METHODS USED	ACTION/RESULT
Kenya	2004	Government Actors the former education minister. NGOs	Legislative Action	Removal of VAT in 2004
	2011		Advocacy	Removal of import duties and distribution of free MHPs to schoolgirls in 2011
New Jersey	2005	N/A	N/A	Exemption of “tampons or like products” from the sales tax base
Canada	2015	Members of parliament Individual Activists Women’s movements Media	Legislative Action Online & Written Petitions, protests/ Media Campaigns	Repeal of tax on MHPs
New York	2016	Members of the New York State assembly and senate	Legislative action	MHPs exempted from the sales tax base
		Individual Activists and women’s movements	Class Action	
		Media	Online Campaigns	
Colombia	2018	Constitutional Court	Class Action	Repeal of tax on MHPs

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Washington DC	2016	DC council member	Legislative Action	Removal of tax on MHPs
India	2018	Advocacy groups and celebrities	Lobbying	Removal of tax on MHPs
South Africa	2018	Women's Movements	Marches by activists, online campaigns, social media activism	Removal of VAT on sanitary pads
Australia	2019	Gender Rights Activists	Online Campaigns, petitions, protests	Repeal of GST on MHPs
California	2019	Assembly members of the State Assembly	Legislative Action	Exemption of MHPs from the sales tax base for two years.
Ohio	2019	Assembly members of the state assembly	Class Action	Repeal of sales tax on MHPs
			Legislative Action	
Rwanda	2019	Youth Activists Rwanda's Minister of Justice	Protests and online campaigns, Legislative action	Removal of VAT (18%)
Utah	2020	Gender and Policy Activists	Online campaigns, rallies	Elimination of sales tax on sanitary products
Germany	2020	Women's Movements	Online petitions	Reduction of tax from 19% to 7%
Washington State	2020	Senators of Washington State Senate Women's movements	Online Activism Legislative action	Exemption of MHPs from the sales tax base

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Scotland	2020	Members of Scotland Parliament	Legislative Action	Provision of free MHPs for all
United Kingdom	2021	Gender Rights Activists	Online campaigns, petitions, protests	Elimination of 5% VAT on MHPs Provision of Free MHPs to state schools
New Zealand	2021	Gender Rights Activists	Online petitions, protests, campaigns	Provision of free MHPs to schools
Illinois	2016	Gender Rights Activists	Online Petitions, class action, protests.	Removal of MHPs from luxury items classification
Pennsylvania	2019	N/A	N/A	Exemption of MHPs from the sales tax base
Georgia	2019	State Representative	Legislative Action	Provision of MHPs in low-income schools and communities
Nigeria	2019	N/A	N/A	Removal of VAT on locally manufactured MHPs
Massachusetts	N/A	N/A	N/A	Exemption of MHPs from the sales tax base
Rhode Island	2019	Rhode Island legislators	Legislative Action	Elimination of tampon tax
Minnesota	N/A	N/A	N/A	Exemption of MHPs from the sales tax base
Maryland	2020	N/A	N/A	Exemption of MHPs from Sales Tax Base

Nevada	2018	N/A	N/A	Elimination of tampon tax
Connecticut	2016	Women's Rights Movements	Online Petitions, class action, protests.	Elimination of tax on MHPs
Florida	2017	Gender Rights Activists	class action Legislative action	Exemption of MHPs from the sales tax base

Table 2.2: Compiled by Author, 2021 from Bennett (2017), Crawford & Spivack, (2017); Crawford & Waldman, (2018); Ooi (2018); Welham, 2020; Treisman, 2021)



2.8 Tampon Tax in Ghana

Menstrual hygiene products such as sanitary towels or pads, cups, and tampons in Ghana attract a 20% import duty and 12.5% VAT (Republic of Ghana, 2012). State and non-state actors have called for the removal of the tax but nothing has been done about it. Inadequate literature exists on the gender equity-taxation nexus, particularly, the tampon tax in Ghana. This section discusses the tampon tax in Ghana through a content analysis of parliamentary debates, budget statements, and political party manifestos, among many others.

2.8.1 Tampon Tax in Ghana: What is it?

Ghana's Harmonized System and Customs Tariff Schedule (2012) classifies Menstrual Hygiene Products (MHPs) under "Miscellaneous Manufactured Articles" (p. 672). Hence, products such as sanitary towels (pads), menstrual cups, and tampons in Ghana attract 20% import duty and 12.5% VAT under the HS Code 9619001000 of the Ghana Revenue Authority (Table 2.3).

Table 2.3: Classification of MHPs under HS Code 9619001000

Heading	H.S. Code	Commodity Description	R A T E S							Standard Unit of Quantity
			I M P O R T					Export Duty		
			Import Duty	VAT		Import Excise	Overage Penalty			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
96.18	96 18.00.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	20%	12.5%					0%	kg
96.19	96 19.00.10.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material. - Sanitary towels (pads) and tampons including similar articles	20%	12.5%					0%	u

Source: Retrieved from the harmonized system and customs tariffs schedules (2012).

2.8.2 What methods have been used by activists to get the tax repealed?

To get taxes on menstrual hygiene products repealed, actors in Ghana have employed diverse methods. They include parliamentary statements, online activism, petitions, among many others. These are discussed below.

2.8.2.1 Legislative/Parliamentary Action

On July 3rd, 2014, parliament approved the Secondary Education Improvement Project (SEIP), which aimed to, among other things, provide free sanitary pads to girls in under-served districts (Republic of Ghana, 2014, col. 960). However, this initiative was met with so much backlash, to the extent that some female members of parliament from the then minority in Parliament, the New Patriotic Party (NPP) organized a press conference to register its displeasure. According to them, the then president, Mr John Dramani Mahama, had touched on a subject that was sensitive and only pertained to women (“Female MPs mad at Mahama”, 2014). A section of the Ghanaian populace believed that “the Mahama-led government’s main intention for distributing the pads was to use them for juju rituals to help them win the 2016 elections” (Marx-Wirth, 2016, pp. 80 -81). This view was supported by the national organizer for the NPP, Mr. Sammy Awuku, who described the initiative as demonic and part of plans to help the governing National Democratic Congress (NDC) retain power in 2016 (“Mahama sanitary pad initiative is demonic”, 2014).

Apart from this, the Member of Parliament for Ada, Mrs. Comfort Doyoe Cudjoe Ghansah, made a statement on the 28th of May 2019, to commemorate World Menstrual Hygiene Day (Republic of Ghana, 2019, col. 48). In her statement, she indicated that “about 26 per cent of the world’s population — 7 million girls and women in Ghana menstruate, but menstruation is a major contributor to girls’ school drop-out as much as poverty, social and cultural norms, child marriage, adolescent pregnancy or other factors (Republic of Ghana, 2019, col. 48). Moreover, whereas most girls use and consider disposable sanitary pads a necessity to preserve hygiene, self-

confidence and dignity, they are highly costly and subject to a 20 per cent import tax in Ghana” (Republic of Ghana, 2019, col. 48).

This point was buttressed by Mrs Della Sowah, the MP for Kpando, who averred that “it appears that anytime sexual health and reproductive issues come to the fore, people are still embarrassed about it. It appears to be taboo in this country” (Republic of Ghana, 2019, col. 48). She hinted that many young girls, even in her constituency, Kpando, still use rags during menstruation because they cannot afford sanitary pads. She, therefore, appealed to the Minister for Finance that the tax on pads should be removed. Moreover, she opined that sanitary pads should be tax-free to allow young girls to have access to them (Republic of Ghana, 2019, col. 48).

Other MPs such as Ms. Helen Adjoa Ntoso the MP for Krachi West, Dr. Emmanuel Marfo, MP for Oforikrom and Ms. Patricia Appiagyei, MP for Asokwa emphasized the importance of making sanitary products available in our various schools (Republic of Ghana, 2019, col 48). Ms Appiagyei maintained that to achieve gender parity, parliament will have to pay more attention to the menstrual hygiene of children (Republic of Ghana, 2019, col 48). Dr. Marfo emphasized that the issue of menstrual health is not a women’s issue at all. Hence, both males and females have critical roles to ensure that children are well educated and briefed about this at any such age and what to do (Republic of Ghana, 2019, col 48).

In addition, on May 28, 2021, Ms. Zuwera Ibrahima, the MP for Salaga, made a commemorative statement on Menstrual Hygiene Day 2021 (Parliament of Ghana, 2021). She emphasised the relevance of safe and effective menstrual hygiene management to the socio-cultural, economic, and overall attainment of gender equality in Ghana. Other MPs urged the government to waive the tax on pads to empower girls and secure their wellbeing. They also entreated governments to stop

politicizing issues concerning menstrual health, and support the local production of MHPs (Parliament of Ghana, 2021).

2.8.2.2 Political Party Manifestos

In the build-up to the 2020 general elections, political parties released their party manifestos to communicate the policies to be implemented if Ghanaians gave them a chance. While the two major political parties, the New Patriotic Party (NPP) and the National Democratic Congress (NDC) outlined their plans concerning menstrual hygiene in their manifestos, none of the other political parties had policies on menstrual hygiene in their manifestos.

The NPP, in its manifesto, under their policies on health stated that “while supporting the private sector to ramp up production locally, we will eliminate import duty on sanitary pads to improve health outcomes, particularly for girls” (NPP Manifesto, 2020, pp. 157 & 188). According to the manifesto, the policies of the NPP towards the attainment of the overall vision of a Ghana Beyond Aid would “support the private sector to ramp up production, locally, of sanitary pads while eliminating import duty on them until production catches up” (p. 190). This stance was further buttressed by the vice-presidential candidate, Dr Mahamudu Bawumia, who at the party’s manifesto launch on August 22, 2020, stressed that “We will eliminate import duties on sanitary pads to improve health conditions, particularly, for girls. It is very important. What we intend [on] doing is to make sure we produce sanitary pads in Ghana [and] until that happens in their numbers, we are going to eliminate import duties to bring down their cost.” (Asante, 2020).

The NDC, on the other hand, promised that “the next NDC government will promote local production of hygiene products for women including sanitary pads through training and support for start-ups to support the free distribution of sanitary pads to school girls” (NDC manifesto, 2020,

p. 39). It also promised to provide free sanitary pads to girls in schools (NDC manifesto, 2020, p. 62).

2.8.2.3 Online Activism

Non-state actors such as Period Matters' and individual online activists have used and continue to use online activism to get the tampon tax in Ghana repealed. They have used hashtags such as [#PeriodMatters](#); [#DontTaxMyPeriod](#); [#FreeMyPeriodCampaign](#); [#LetHerFlow](#); [#AxeTheDamnTax](#), and [#PeriodRevolution](#) to bring attention to the taxes on MHPs (Period Matters, n.d.).

They have also used online petitions as a form of activism. Ms. Able Delalie, a Facebook user and convener of Period Matters started an online petition to bring the government's attention to an injustice embedded in the 20% import duty and 12.5 % VAT levied on sanitary pads in Ghana under the HS Code 9619001000 of the Ghana Revenue Authority. The petition had garnered 1412 out of the targeted 1500 signatures, as of April 2021 (Delalie, 2020).

Another Gender Advocacy NGO, Bridge for Equity Ghana, presented a petition to the then Minister for Gender and Social Protection, Madam Cynthia Maamle Morrison, for the scrapping of the taxes on sanitary pads and boosting local production of the pads across the country. Receiving the petition, the minister said that her Ministry has been working assiduously to get the taxes on sanitary pads scrapped in collaboration with the Finance Ministry (Ansah, 2020).

Aside from these efforts, groups such as Girl Guides, J-Initiative, Bongo Youth Alliance (BOYA), Ghana Girl Guides Association, and Hope for Future Generations (HFFG), have called on the government to scrap the taxes (Arthur, 2020); however, nothing has been done about it to date.

2.9 Conclusion

The chapter has shown that scholars agree on the centrality of taxation to state-building. Whilst there is a lot of literature on taxation, there seems to be little or no literature on the gender–taxation nexus. Scholars such as Grown & Valodia (2010) have attempted to fill this gap on which this thesis builds and complements. From these publications, the one thread which runs through them is the biases within the tax system, which have to be addressed. These biases can be found in VAT.

As already indicated, some scholars have provided knowledge on the tampon tax and the methods that have been used by activists to get it repealed. However, their studies have been limited to the western context, with no study undertaken on the topic in Ghana. This thesis fills this gap by examining the political economy of gender equity in tax reform in Ghana.



CHAPTER 3

THEORETICAL FRAMEWORK

3.1 Introduction

This chapter examines the theoretical framework that undergirds this study. It discusses the Drivers of Change model to political economy analysis, and how it would be deployed for this study.

3.2 Origins and Assumptions of the Drivers of Change Model (DoC)

DfID's Drivers of Change (DoC) approach has arguably been the most influential of all of the PEA tools (Hudson & Leftwich, 2014). The approach can be traced to the 1990s and early 2000s, as an initiative to sharpen understanding of the deeper structural and institutional factors which frame the political context within which individuals and organisations act (Unsworth, 2005; Leftwich, 2006). Even though the approach was initially set up to tackle the lack of connections between the political frameworks of a country and development agencies' work, Booth et al. (2005) have noted that its relevance is not limited to the development assistance arena. Since its development in the 2000s, the approach has been developed through various country-level and individual-level studies on development in DfID countries.

The core point of the DoC approach is that local situations and local history should be the point of departure for development and policy change in any given society (Vines et al. 2005). As such, it commences with the goal of unpacking political will and identifying the underlying drivers of change in a country at various levels (DfID, 2005b). The DoC are to be located within the interaction between structures, formal and informal institutions, and political actors (Hudson & Leftwich, 2014). Hence, it strives to capture the interaction between the actor's behaviour and economic, social, and political factors that support or impede political reforms.

The PED Network (2011) cautions that change drivers are not simply individual champions of reform but rather the interaction between structural features, institutions, and agents. Thus, the DoC approach asks questions such as: “What are the characteristics of the stakeholders? Who is taking decisions? What is their legitimacy? How is participation shaped? What power resources are engaged? Who is not able to participate in the reform process? Who is excluded and should be empowered to be engaged? How is public debate facilitated and shaped?” (PED Network, 2011, p. 1).

Like PEA, DoC as a conceptual model seeks to explain how pro-poor change arises as a result of the interaction between structures, institutions and agents (OECD-DAC, 2008; ALNAP, 2009). Consequently, it relies on formal and informal rules, power structures, vested interests and incentives within these institutions, which are also the primary focus of PEA (Ibid.). Due to these similarities, it is tempting to see them as one approach. However, PEA and DoC differ in a number of ways.

First, PEA covers three levels of analysis (DfID, 2009; Hudson & Leftwich, 2014; Mcloughlin, 2014), DoC, on the other hand, covers a single level of analysis. PEA may be done at the macro-level, country level, sector level, or the problem-driven level. DoC studies, however, are done only at the country level. DfID (2009) notes that whilst PEA studies political behaviour, how this shapes particular policies and programmes, as done in DoC, it is not limited to the country level as it can also be employed in providing a better understanding of the impact of various external drivers such as trade, international corruption, and the media on governance and political processes at the domestic level. This includes recognising the role that donors play as political actors, as well as providers of aid.

However, DoC concerns itself with understanding the political economy environment at the country level, as such, it is used to enhance the general sensitivity to country context and understanding of the broad political economy environment. This can be useful to inform country planning processes and the overall strategic direction of DfID country programmes (DfID, 2009; Leftwich, 2006a). Additionally, operationally relevant PEA draws on a combination of skills from the sector and political analysts, reaches an audience beyond narrow sectoral or governance interests, and makes recommendations (Fritz et al., 2014). However, DoC studies focus on just country-level studies. In this regard, some argue that problem-driven or sector-specific analyses are capable of producing better findings than country-level analyses (Beuran et al., 2011; Fritz et al., 2014).

Moreover, the entry points of PEA and DoC studies differ (Oxfam, 2014; Mcloughlin, 2014; DFAT, 2016). Some PEA studies may use the problem or specific issues within a sector as an entry point. However, DoC studies seek to gain a broad understanding of the political dimensions of development in a particular country or region as such, it starts with the analysis of foundational factors such as regime type, access to power, amongst many others. Hence, it uses the drivers of change as an entry point (ODI, 2009; Oxfam, 2014; Mcloughlin, 2014; DFAT, 2016).

It is evident that there is an interconnection between PEA and DoC; however, some differences exist between the two as stated above. Put succinctly, all DoC studies are political economy analysis studies, however not all PEA studies are DoC studies. Thus, PEA is an umbrella concept under which DoC can be found.

3.3 Features of the DoC Model

DoC approach considers the dynamic interaction between the following three sets of factors represented in Figure 3.

a) **Structural features:** Leftwich (2006b) notes that any DoC study would need to start with the analysis of the country, which frames the political system by describing the wider historical background and economic and social structure (See Figure 3). The structural features of a country are understood as the long-term contextual factors, which include the history of the state; natural and human resources; state-market relations; economic and social structures; demographic changes; regional issues; globalisation, trade and investment; and urbanisation, climate change and technological progress (Warrener, 2004; Leftwich, 2006a; DfID, 2009; SDC, 2011). These are deeply embedded and often slow to change (USAID, 2005).

b) **Institutions:** Institutions are the rules of the game structuring behaviour (North, 1990). They are informal and formal rules that determine the realm of possible behaviour by agents – for instance, the rules governing the behaviour of agents, such as political and public administration processes and relations between public administration and private organisations (Warrener, 2004). Institutions are more susceptible to change in the medium term than structural features (DfID, 2004). In settings where formal institutions (e.g., the rule of law, elections, separation of powers) are weakly embedded and enforced, informal norms often explain how things are done (DfID 2009). In many developing countries, there are tensions between formal rules and informal power relations, sometimes making politics unpredictable and prone to conflict (ibid.).

- c) **Agents:** Agents refer to individuals and organisations pursuing particular interests, including the political elite; civil servants; political parties; local government; the judiciary; the military; faith groups; trade unions; civil society groups; the media; the private sector; academics; and donors (Warrener, 2004; Leftwich, 2006a; DfID, 2009).

Figure 3.0.1 Key Features of the DoC Model

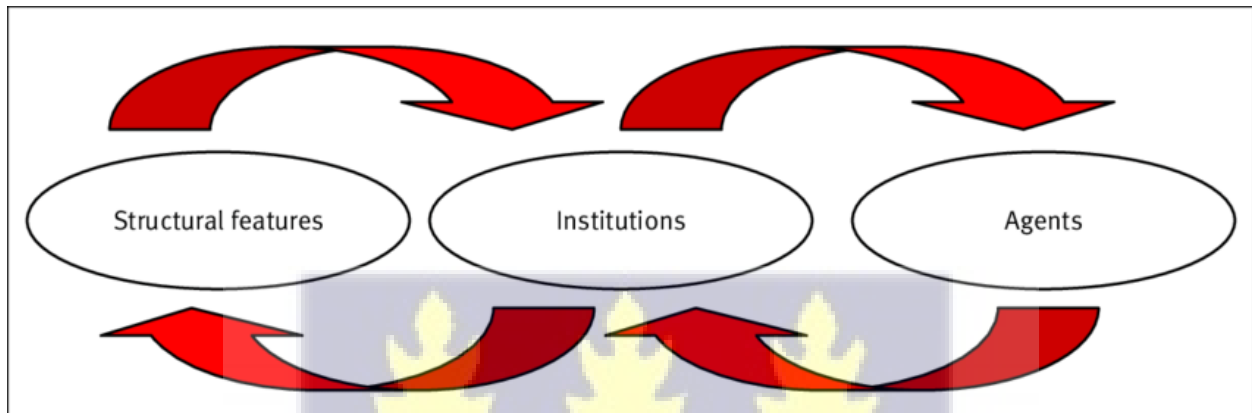


Figure 3.1 Features of the DoC model adapted from Warrener (2004)

3.4 The Relevance of the DoC Model

Other PEA tools exist at the various levels of analysis, as stated in Chapter Two, however, this study adopts DoC because of its strengths which have been listed in the paragraphs below.

First, it urges users to adopt a broad view of how political and economic systems operate in a country (ALNAP, 2009). It “has a large potential to contribute to a new type of public policy debate among stakeholders in the country – among politicians and technocrats, think tanks, NGOs, and interested citizens in general” (Booth et al., 2005, p.1).

Second, it helps unpack the issue of political will. Booth et al. (2005) have emphasized that donors often associate the failure of development policies and pro-poor reforms to a ‘lack of political will’ in the country. However, they rarely analyse the fundamental causes of the apparent reluctance of country stakeholders to deal with the need for fundamental change. Due to this, DoC is necessary to understand the underlying reasons for the failure to implement reforms as it studies the foundational issues of a country. Additionally, it encourages new thinking on which processes are likely to drive pro-poor change over the long term and how donors can best support this (DFAT, 2014).

Third, it provides a foundation for selecting country strategy and programme design. Booth et al. (2005) have pointed out that programmes continue to be based on where donors think the country ought to be, not on a serious analysis of where the country is, where it is coming from or where it is heading. Due to its focus on country level-issues, DoC analysis provides an antidote to this tendency, as it aims to describe in a robust, evidence-based way the underlying factors, which shape the incentives for economic, social and political change.

Finally, DfID has garnered significant experience in deploying DoC analysis. Studies by Booth, et al., (2005); Heymans & Pycroft, (2005); Duncan et al., (2005) and DfID, (2009) have demonstrated through their studies how DoC can help understand the underlying reasons for the apparent unwillingness of country stakeholders to confront the need for fundamental change. However, other PEA tools especially those at the sector and problem-driven levels are still being tried and tested to form a body of evidence to measure the impact of analysis on development results (Mcloughlin, 2014). Thus, DoC provides evidence that can be used as a yardstick for new studies.

3.5 The Challenges of the DoC Model

First, there has been an inconsistency in methodology and variability in quality across DoC studies (DfID, 2009). This is because, since its launch in 2003, DfID has conducted DoC studies in over 25 countries, with each country employing a different methodology. This inconsistency has affected the quality of some DoC studies over time, thus, making it difficult to identify which methodology works or not.

Second, some of the initial DoC studies did not sufficiently translate analytical findings into operational recommendations (Warrener, 2004; Leftwich, 2006b; DfID, 2009). The ODI (2009), therefore, suggests that ways need to be found to strengthen the links between the analytical stage and the use of findings in DfID operations.

Third, most of the early DoC studies depicted political economy challenges broadly but failed to provide a detailed analysis of the political processes, which limited their ability to explain how particular agents operate within the political system and the actual mechanisms that they may use to bring about change (ALNAP, 2009; Leftwich, 2006b; DfID, 2009). The approach can help to identify the long-term drivers of change in broad terms but is less useful for understanding how political systems operate in practice (ALNAP, 2009; DFAT, 2016).

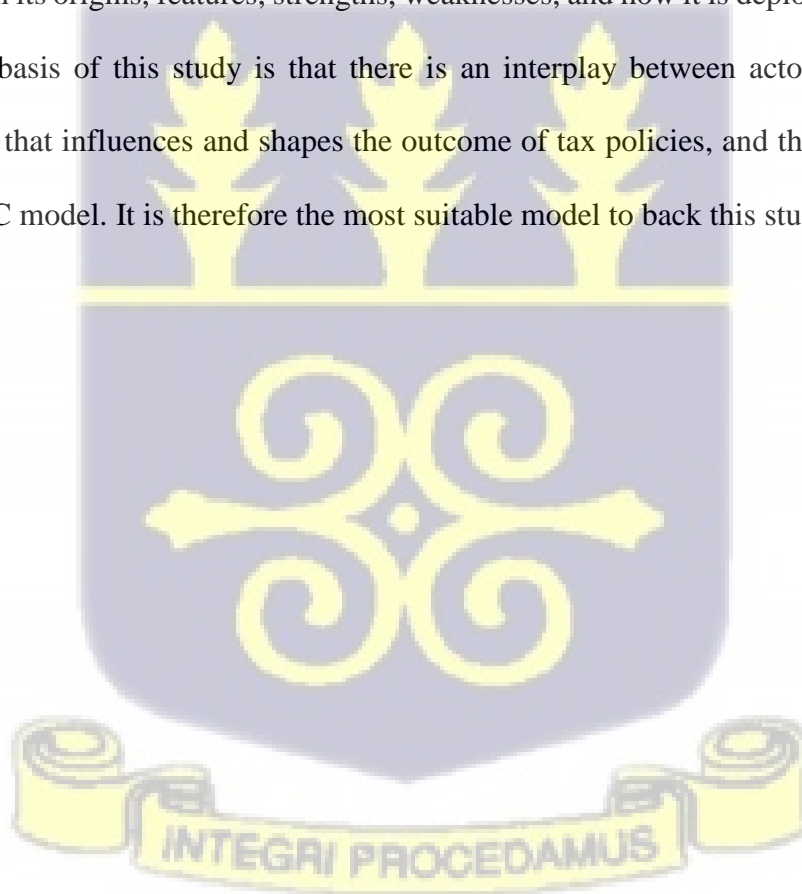
3.6 Deployment of the Model to the Study

The DoC model indicates the interplay between systemic factors, institutions, and agents, which are the variables or factors that this study seeks to examine. In the case of this study, structural factors such as the history of the country, culture, tax system, social structures, and many other systemic features that affect Ghana's tax policy are studied. Additionally, institutions such as the rules, regulations, and legislation governing taxation, as well as the state and non-state actors in tax policy are examined.

The model is suitable for this study given the nature and objectives of the study. The objectives of the study are to: (i) discuss the effect of systemic features of the political system on reforms on tampon tax in Ghana; (ii) examine the role of key policy actors in the implementation of reforms in the tax systems in Ghana; (iii) examine the broader policy implications for the current contestations by women's groups towards the attainment of gender-inclusive tax reforms; (iv) examine the gendered nature of tax policy and reform in the light of activism and policy change.

3.7 Conclusion

This chapter has examined the Drivers of Change (DoC) approach to political economy analysis, with emphasis on its origins, features, strengths, weaknesses, and how it is deployed for this study. The theoretical basis of this study is that there is an interplay between actors, incentives and systemic factors that influences and shapes the outcome of tax policies, and these are arguments made by the DoC model. It is therefore the most suitable model to back this study.



CHAPTER FOUR

RESEARCH METHODOLOGY

4.1 Introduction

This chapter presents the methodology used to examine why and how political, socio-economic, cultural, and institutional factors and actors either supported the drive or resisted the attainment of gender equity in tax reforms using the tampon tax as a case study in Ghana. More specifically, it discusses the research design, target population, sampling technique, data collection instrument, data analysis, and ethical consideration employed in this study.

4.2 Research Design

A research design is a plan or framework that guides a study. Durrheim (2006, p. 34) defines research design as “the strategic framework that serves as a bridge between research questions and the execution or implementation of the research”. Creswell (2012, p. 1) also argues that, “research designs are plans and procedures for research that span the decisions from broad assumptions to detailed methods of data collection and analysis”. As a blueprint for empirical research, the research design is aimed at answering specific research questions or testing specific hypotheses (Bhattacharjee, 2012). The selection of a research design is based on the nature of the research problem or issue being addressed, the researchers’ personal experiences, and the audiences for the study. For this reason, this study employed the qualitative research design to examine why and how political, socio-economic, cultural, and institutional factors and actors either supported the drive or resisted the attainment of gender equity in tax reforms using the tampon tax as a case study in Ghana.

Creswell (2009, p. 5) defines the qualitative research method as “a means for exploring and understanding the meaning individuals or groups ascribe to a social or human problem”. He notes that the research process involves emerging questions and procedures; data typically collected in the respondent’s location; building data analysis inductively from particular to general themes, and the researcher making interpretations of the meaning of the data (Creswell, 2009). Additionally, Creswell and Poth (2017) emphasize that the process of designing a qualitative study emerges during an inquiry, but it generally follows the pattern of scientific research. Thus, it starts with broad assumptions, which are central to qualitative inquiry, worldview stances, and a topic of inquiry. Thereafter, the researcher asks several open-ended research questions, gathers multiple forms of data to answer these questions, and makes sense of the data by grouping information into codes, themes or categories, and larger dimensions (Kapiszewski et al, 2015; Creswell and Poth, 2017; p. 51). The qualitative research method is relevant because it allows the researcher to probe further based on the responses provided by respondents, whilst the researcher takes into consideration their interests and feelings (Austin and Sutton, 2014).

The application of qualitative design strategy to this study enabled the researcher to assess the political economy of gender equity in tax reforms in Ghana, particularly, in the Fourth Republic. Moreover, it helped in an understanding of what people think about the attainment of gender equity in tax reforms and why they think that way.

Notwithstanding the strengths of the qualitative design strategy, it has a few weaknesses in its application. According to Creswell and Poth (2017), it takes time, involves ambitious data analysis, results in lengthy reports, and does not have firm guidelines. In addition, Osuala (2007) has noted that the quality of the data collected is often subjective and the process of data collection is time-consuming. Novikov & Novikov (2013) explain that the researcher’s prejudices and personal

influences could also impact the data collected negatively. The approach is also said not to be representative enough because it aims to avoid the generalization of findings but rather to generate in-depth and detailed perspectives of the participants about the issue under investigation (Atieno, 2009; Polit and Beck, 2010; Austin and Sutton, 2014). Notwithstanding its weaknesses, the qualitative method was the most appropriate research design strategy for the study because of the nature and objectives of the study.

4.3 Data Collection

Data collection forms an integral part of research and is critical to the successful implementation of any study. In every study, the researcher collects data from which findings, conclusions, and recommendations can be drawn. There are two sources of data collection, namely, primary and secondary data collection (Heaton, 2008; Creswell and Poth, 2017). In primary data collection, the researcher collects data that is unique to his/her study, using a range of collection tools such as interviews, observation and questionnaires, rather than simply relying on existing data sources (Wilson, 2014). In secondary data collection, on the other hand, the researcher relies on already-existing data sources such as books, journal articles, documentary sources, newspapers and internet websites, amongst others (Wilson, 2014; Creswell and Poth, 2017).

For this study, the researcher employed both primary and secondary data collection methods; hence, the study began with a review of secondary data from books, journal articles, documentary sources, newspapers and internet websites. The objectives of the study necessitated the use of first-hand information from people who had experience in the subject area. For this reason, primary data was collected from key actors involved in the attainment of gender equity in tax reforms through interviews (Table 4).

An interview is a social interaction in a conversational form (Creswell and Poth, 2017). Brinkmann and Kvale (2015) posit that interviewers and interviewees construct and share knowledge and ideas during the interview process. Creswell (2012) adds that the qualitative interview method endeavours to understand the worldview of the participants and the issue under study from their perspective. To aid in the interviews, a semi-structured interview guide was designed and employed for the study. The goal of the semi-structured interview guide matrix was to guide the researcher on the kind of questions to ask the interviewees to ensure that they did not deflect from the main research objectives. This made the interviews more flexible and allowed respondents to shed more light and perspectives on the study topic. The data collection method helped the researcher to establish, from the respondents, the contestations around the attainment of gender equity in tax reforms, particularly, contestations around the tampon tax.

4.4 Sources of Data

The sources of data for this study were primary and secondary data. The primary data was drawn from in-depth interviews with some Members of Parliament (MPs); some of the commissioners of the Ghana Revenue Authority (GRA); heads of the Indirect Taxation and Tax Exemption and Legislation Units at the Ministry of Finance (MoF); and directors of the Departments of Gender and Policy Planning and Monitoring and Evaluation (PPME) at the Ministry of Gender, Children and Social Protection (MoGCSP). In addition, the primary data covered interviews with some gender activists, civil society organizations (CSOs) and non-governmental organizations (NGOs) working within the tax policy and gender equality space, some tampon tax activists, the media, members of the academia, and political parties. The respondents were purposively selected based on their experience and expertise in the taxation and gender equity space in Ghana.

In contrast, secondary data was gathered from books, articles, and documentary sources, which are relevant to the topic.

4.5 Population of the Study

Tripathy & Tripathy (2015) argue that a population is an aggregate of cases in a study which may include specific people, situations, instruments, or items. The study population also refers to the members of the group which the researcher seeks to study (Lawrence, 2007 and Rubin & Rubin, 2012).

Against this backdrop, the population of this study included all actors who are involved and influenced tax reform and the attainment of gender equity in Ghana's tax system (Table 4). They include parliament; the Ministry of Finance (MoF); the Ministry of Gender, Children and Social Protection (MoGCSP), the Ghana Revenue Authority (GRA); non-governmental organizations (NGOs) and civil society organizations (CSOs) working on gender equality, which were drawn from member organizations of the Network for Women's Rights in Ghana (NETRIGHT-Ghana); policy think tanks working on tax policy such as the Integrated Social Development Centre (ISODEC), Tax Justice Coalition, Oxfam-Ghana; non-governmental organizations (NGOs) working on menstrual hygiene management and tampon tax activists, such as the Kyereh Foundation, Days for Girls Ghana, Period Matters, Bridge for Equity, and Hope for Future Generations. The population also included members of the academia, particularly, lecturers at the Department of Economics and the Institute of Statistical, Social and Economic Research (ISSER) at the University of Ghana; media personnel, and manifesto committee members and/or women's organizers of four political parties, namely the New Patriotic Party (NPP), National Democratic Congress (NDC), Convention People's Party (CPP) and the Progressive People's Party (PPP). Respondents from this population were targeted because they are the actors whose interests and

roles in the attainment of gender equity in tax reforms in Ghana should not be ignored because the political parties have power if they are in government and design and implement policies and programmes while those in parliament make the laws; the other actors either engage in implementing public policies or vigorous advocacy and lobbying to influence public policies.

4.6 Sampling Technique

To answer research questions and find practical solutions to society's problems, it is pertinent that a researcher studies his/her population. However, it is nearly impossible for that researcher to study the entire population. Taherdoost (2016) defines sampling as the process of taking a subset from a chosen sampling frame or an entire population. Sampling has also been defined as a method that allows researchers to infer information about a population based on results from a subset of the population, without having to investigate every individual (Shantikumar, 2018).

Due to the nature of the research topic and the respondents involved, purposive or judgmental sampling was employed. Purposive sampling involves the selection of subjects based on their knowledge of the subject area and the purpose of the study. Purposive sampling was adopted in the selection of the state and non-state institutions and respondents in order to target the key actors who are knowledgeable in the research questions and have a way of influencing public policies and programmes either directly or indirectly.

4.7 Sample Size

Borrego et al. (2009) have espoused that to understand the details of a particular event, activities should center on a minor group of the entire population. The sample size is a sub-unit of the population that is usually adopted for the study because of time, financial and accessibility constraints, as well as other factors (Foddy, 1994). To ensure the reliability of the population and

the quality of data, a sample size of twenty-five (25) respondents out of a population size of 1002 were drawn from the population (Table 4). The choice of this sample size was meant to ensure convenience, whilst guaranteeing the quality of information. The sample size consisted of respondents who are well versed in the attainment of gender equity in tax policy reform and have either directly or indirectly influenced public policies and programmes in Ghana. The selection of the sample was based on factors such as the characteristics and knowledge of the population sample; the objectives of the study; and the funds available for the study as espoused by Kothari (2004). In addition, the relatively small size of the sample size vis-à-vis the large population size does not in any way affect the findings of the study given the control mechanisms such the standing, expertise and quality of the sample size, data analysis procedures as well as ethical considerations.

Table 4.0.1: Population, Population Size and Sample Size of Respondents

Population	Population Size	Sample Size
Members of Parliament (MPs).	275	4
Ministry of Finance. <ul style="list-style-type: none"> • Head of the Revenue Division. • Head of the Tax Policy Unit. • Head of the Indirect Taxation Desk. • Head of the Tax Exemption and Legislation Desk. 	4	2
Ministry of Gender, Children and Social Protection. <ul style="list-style-type: none"> • Director of the Department of Policy, Planning, Budgeting, Monitoring, and Evaluation. • Director of the Department of Gender • Director of the Department of Research, Statistics, and Information Management. • Director of the Department of Children. 	4	2
Ghana Revenue Authority	25	2

<ul style="list-style-type: none"> Commissioners Deputy commissioners 		
Academia <ul style="list-style-type: none"> Lecturers at the Institute for Statistical, Social and Economic Research (ISSER). Lecturers at the department of economics. 	50	4
CSOs/NGOs working on gender equality and tax policy. <ul style="list-style-type: none"> Member organizations of NETRIGHT- Ghana ISODEC Oxfam-Ghana Tax Justice Coalition ActionAid-Ghana 	62	4
NGOs working on menstrual hygiene management and tampon tax activists	13	2
Political Parties <ul style="list-style-type: none"> Manifesto committee members and/or women's organizers of NPP, NDC, CPP, PPP 	37	4
Media	532	1
TOTAL	1002	25

Source: Compiled by Author, (2021)

4.8 Data Analysis Procedures

A qualitative strategy was used to analyse the data to provide an in-depth and comprehensive understanding of the contestations around the attainment of gender equity in tax reforms, particularly, contestations around the tampon tax. The data collected was analysed using thematic content analysis. The data was recorded, transcribed, and grouped into suitable themes. The analysis of the data was based on the research questions and situated within the Drivers of Change (DoC) model, which guided the study. In addition, remarks from the field interviews and relevant literature were cited to support the analysis and discussions.

4.9 Ethical Issues

According to Knottnerus and Tugwell (2018), ethical issues play an important role during the course of the research. According to Neuman (2014), ethics “defines what is or is not legitimate to do or what moral research procedure involves. The ethical issues are the concerns, dilemmas, and conflicts that arise over the proper way to conduct research” (Neuman, 2014, p. 145). Furthermore, specific ethical concerns are determined by the research questions and the data collection techniques (Neuman, 2014, p. 125). Before conducting the interviews, the researcher obtained the informed consent of the participants and adhered to the strictest ethical standards during the study. After data collection, data was handled with utmost confidentiality; the researcher transcribed all the interviews herself to ensure that data was secured from third parties. Data was handled with care by the researcher and information shared by the interviewees were secured from the knowledge of third parties. The data was used exclusively for this research, and not for any other purpose.

4.10 Conclusion

The chapter has highlighted the research design, data collection methods, sources of data, the population of the study, sampling methods and sample size in addition to the data analysis procedures to achieve the objectives of the study.

This chapter is relevant because it explains how the study was undertaken, how the researcher arrived at the findings, and what led to the conclusions. The subsequent chapter is dedicated to the analysis and discussion of findings under appropriate headings to reflect the objectives of the research.

CHAPTER FIVE

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

5.1 Introduction

Political Economy Analysis (PEA) provides an interesting account of the deep structures and institutions shaping a country's development and through which structural, political, and institutional factors influencing practical policy processes can be identified and understood (de-Graft Aikins et al., 2016). This chapter presents the findings on the political economy factors that have affected the attainment of gender equity in tax reforms, using the tampon tax as a case study.

The data covers responses from twenty-five (25) respondents, which include Commissioners at the Ghana Revenue Authority, heads of units at the Ministry of Finance (MoF), and Directors of Departments at the Ministry of Gender, Children and Social Protection (MoGCSP), national executives from the New Patriotic Party (NPP), National Democratic Congress (NDC), Convention People's Party (CPP) and Progressive People's Party (PPP). Responses also came from civil society organizations (CSOs) and non-governmental organizations (NGOs) working in the gender and tax justice space, and on menstrual hygiene management, academia, tampon tax activists and the media.

The data analysis and discussions are based on the following four (4) research questions:

- (i) How do systemic socio-political and institutional factors affect reforms on tampon tax?
- (ii) How do the roles of different policy actors within the state shape political contestations around gender equity in tax reforms on tampons in Ghana?
- (iii) What have been the incentives and challenges for the drive to enforce gender equity in tax reforms?

(iv) How does gender impact political activism and coalitions necessary to engender policy change and tax policy reform in Ghana?

The analysis and presentation are also based on the key elements (actors, institutions, ideas) of the Drivers of Change Model (DoC), which undergirds this study. Responses from respondents and relevant literature were cited to support the findings.

5.1 Awareness of the Tampon Tax in Ghana

The first objective of this study is to identify the effects of the systemic features of the political system on reforms on tampon tax in Ghana. To do this, the analysis and discussions focus on the systemic socio-political and institutional factors that affect reforms on tampon tax using data collected from the fieldwork. This provides an understanding of the factors that have sustained the relevance of the tampon tax and undermined efforts to reform the tampon tax regime. The section begins with the assessment of the respondents' knowledge of the tampon tax and is followed by the factors that sustain the relevance of the tampon tax in Ghana.

5.1.1 Tampon Tax in Ghana

Kaledzi (2017), Nuhu (2020), and Delali (2020) opine that menstrual hygiene products (MHPs), by their classification in the Ghana Revenue Authority's (GRA's) harmonized system and customs tariff schedule of 2012, under harmonized system code 9619002900, attract a 20% import duty and a 12.5% value-added tax (VAT). Other activists have claimed that there is a 20% sanitary pad tax imposed, specifically, on menstrual hygiene products, as seen in images 5.1 and 5.2. The findings, however, refute these misconceptions.



Figure 5.0.1: #FixtheCountry Protestors carrying placards to protest the sanitary pad tax (Delalie, 2021).



Figure 5.2: NGO's flyer protesting the "20% tax" on sanitary pads (Pda Ghana, 2019).

A commissioner for the Ghana Revenue Authority (GRA), clearing the misconception around the taxes on menstrual hygiene products (MHPs) explained that:

It is not a tax type imposed but they are existing tax types. We do not have a specific tax type imposed on those sanitary things- what happens is we have a lot of taxes that can be pinned on those items especially when you import them (Fieldwork, 2021).

This insight buttresses Ooi's (2018) caution that the term "tampon tax" may be misleading, as this tax is not targeted specifically at tampons and other feminine hygiene products. These products rather are part of the sales tax base, which should not be the case. The findings show that whilst MHPs are, indeed, considered luxury goods because they are classified under harmonized system code 9619002900. This supports the findings of Kaledzi (2017), Delali (2020) and Nuhu (2020) that the taxes on them transcend import duty and VAT as there are other levies the products attract (Table 5.1 and Table 5.2).

Table 5.1: Taxes on Imported Menstrual Hygiene Products

Import Duty	Import VAT	Import NHIL	Import GETFUND	Import Covid-19	ECOWAS levy	EDIF	Special import levy
20%	12.5%	2.5%	2.5%	1%	0.5%	0.5%	2%

Source: Fieldwork, 2021

Table 5.1: Taxes on Locally Manufactured Menstrual Hygiene Products

Corporate Tax	Standard VAT	Domestic NHIL	Domestic Getfund	Covid-19 Levy
25%	12.5%	2.5%	2.5%	1%

Source: Fieldwork, 202)

The findings showed that Faytex, the only domestic manufacturer of sanitary pads in Ghana, produces just a small percentage of sanitary pads used in Ghana, as most MHPs are imported. Hence, the taxes on imported MHPs (Table 5.1) apply to sanitary products used in Ghana, and they are borne by women who are the final consumers of such products (Fieldwork, 2021).

5.1.2 Awareness of the Tampon Tax

A key point found in the literature is that the taxes on menstrual hygiene products was a non-issue because no one was aware of it or paid attention to it (Hartman, 2017; Crawford and Spivack, 2018). To ascertain the applicability of this argument to the Ghanaian context, respondents were asked if they were aware of the tampon tax. The fieldwork found that awareness of the taxes on MHPs is high amongst the policy actors. About 9 in 10 (92%) of the interviewees knew that the tampon tax existed while two interviewees had no idea (Fieldwork, 2021).

The high stakeholder awareness of the tampon tax contradicts the findings of Hartman (2017) and Crawford and Spivack (2018) that policymakers' unawareness of the tampon tax contributes to the

sustained relevance of the tax. Hartman (2017) and Crawford and Spivack (2018) argue that out of the goodwill of policymakers and their recognition of the human rights of women, policymakers will voluntarily remove tampon tax when they become aware. Nevertheless, it is hard to accept the argument that policymakers gravitate towards human rights concerns voluntarily even without social mobilization and agitations from organized interest groups. While the argument prioritizes the human rights and goodwill of policymakers, it fails to account for systemic factors in different political systems, and how those factors can impede reforms on the tampon tax.

5.2 Systemic Socio-Political and Institutional Factors That Affect Reforms on Tampon Tax

The first objective of the study is to identify the deep structures that influence reform on the tampon tax. A critical look at the key systemic factors of Ghana's political system shows that they play a key role in understanding the difficulties in reforming the tampon tax system to ensure gender equity in tax reform. The findings suggest that the tampon tax in Ghana is the result of multiple economic, political, and socio-cultural factors, which make them hard to eliminate (Bennett 2007). Furthermore, the findings are supported by those of Fritz et. al. (2014) that underlying structural and institutional factors are the reasons for the unwillingness of country stakeholders to pursue fundamental reforms.

5.2.1 Political Factors that Sustain the Relevance of the Tampon Tax

The nature of a country's political system can either impede or promote the implementation of tax policy reforms. In this study, it was discovered that male domination at the decision-making table does not facilitate policy initiatives to remove tampon tax.

5.2.1.1 Low representation of issues concerning menstrual hygiene on the decision-making table

Scholars like Crawford & Spivack (2017), Crawford & Waldman (2018), and Hartman (2017) have held the position that the imposition of the tampon tax is due to fewer women on the proverbial decision-making table. Indeed, the ratio of female-male membership of both Parliament and District Assemblies and the proportion of women in leadership positions in the public sector do not reflect Ghana's population composed of over fifty per cent women (Abantu for Development, 2004; Ghana Statistical Service, 2021). For instance, Ghana's current parliament is made up of 40 women, which is a mere 15% of the 275 elected members of parliament; whilst the cabinet which has 19 members has only 3 female members. The findings reveal that male dominance does not help with the drive to remove tampon tax because men cannot easily associate with the experience that women go through (Fieldwork, 2021). However, other interviewees indicated that inasmuch as women in leadership positions play a key role in gender equity in tax reforms, the lack of experience and sensitivity is not limited to men because women are not homogenous.

A tax justice expert had this to say:

The number of male legislators is the fundamental challenge. It explains where this comes from in the first place. Men do not experience monthly menstruation so they cannot relate to it being a necessity. How could you think about describing that as a luxury? It tells you the thinking around it - it is that same thinking that you have in society (Fieldwork, 2021).

Moreover, about four in ten respondents (44%) revealed that appointing women into key leadership positions was merely a means to an end. They argued that women could be in strategic positions; however, if their agenda were not towards gender equality, then nothing would be done (Fieldwork, 2021).

A few respondents (24%) hinted that differences in social class, ethnicity and wealth amongst women determine the effectiveness of women in leadership positions to pursue gender equality in tax reforms, which is in line with the findings of Mohanty (2006). The respondents highlighted that people with high social status (upper and middle-class women) may not feel the impact of the taxes on MHPs; hence, their presence at the decision-making table may not contribute to the removal of tax due to their perceived low interest (Fieldwork, 2021). Supporting this view, a respondent from academia expressed that:

There are studies that show that when women enter the decision-making realm, policies can change but I also think that it is not automatic because sometimes when we think about women, we think about them as a homogenous group but they are not. We are differentiated by income; education and socio-cultural background, there are even differentiations by age. Having women at the decision-making table is required, whether it would always bring about the change we are asking for cannot always be guaranteed (Fieldwork, 2021).

The findings in this sub-section confirm the arguments by Ooi (2017), Goetz and Jenkins (2016) and Lovenduski (2005) that it is overly simplistic to assume that the inability to drive effective gender equality policy emanates from male domination entirely. Thus, even though male domination has played a role in the sustained relevance of the tampon tax, it cannot be considered a major factor.

5.2.2 Sociocultural Factors that sustain the relevance of the tax

The findings reveal that tax policymaking in Ghana is also impacted by socio-cultural factors. In the sociocultural view, the invisibility of issues surrounding menstruation explains why

consumers, particularly, women have been unwilling to join the fight against the tampon tax in Ghana.

5.2.2.1 Taboo/Invisibility of the issues surrounding menstruation

According to Crawford and Spivack (2017), Crawford and Waldman (2018) and Ooi (2018), “the failure to mention menstrual hygiene products on the list of exempted necessities is a foreseeable result of the desire not to see, talk, or think about menstruation at all” (p. 479). Agyekum (2002) and George (2012) assert that menstruation is a verbal taboo within the socio-cultural norms of most tribes, particularly in Ghana. Several interviewees in this study (7 in 10) expressed that socio-cultural factors have affected the removal of taxes on menstrual hygiene products.

Thirteen (13) respondents revealed that the invisibility of issues on menstruation accounts for the inability to remove the taxes because menstruation is not visible culturally and socially- people consider it a private issue and most men would not want to know or discuss it. Consequently, it contributes to the low activism, ineffective mobilisation and fewer people discussing the issue on the sides rather than the public (Fieldwork, 2021).

One tampon tax activist explained that:

About the socio-cultural underpinnings, in 2015, the then NDC government wanted to provide menstrual pads to girls of school-going age and there was a lot of backlash. Even the opposition decided to fuel the superstitions in our community, talking about how they wanted to use their blood to do certain things. This backtracked us...sociocultural matters play a role (Fieldwork, 2021).

Speaking on how socio-cultural factors influenced issues concerning menstruation, an interviewee from a political party said that:

When we wanted to make menstrual hygiene products accessible for girls, some people campaigned in some villages that the NDC, led by former president Mahama wanted the blood of these innocent girls, and that when the girls use those sanitary pads, something would happen to them later (Fieldwork, 2021).

5.2.3 Economic factors that sustain the relevance of the tax

Governments impose taxes to generate revenue to undertake development and promote the welfare of citizens. Therefore, states institute new taxes or raise existing ones to increase revenue. Kiser & Karceski's (2017) argue that "taxation has always been a central issue in political economy because it is one of the main activities of all states and a necessary condition for everything else states do" (p. 76). The findings indicate that the huge transaction costs involved in the repeal of the tax; the amount of revenue the government gets from the taxes, the nature of the tampon tax, and the Finance Ministry's inability to implement gender-responsive budgeting provide useful explanations for the prevalence of the tampon tax.

5.2.3.1 Transaction costs in the repeal of the tax

Transaction costs matter for policy analysis because they affect the policy costs and the resulting policy choices (Laurenceau, 2013; Coggan et al., 2013). The findings support this point as respondents revealed that there are transaction costs to be incurred in the repeal of the tampon tax. According to respondents, there is a disincentive for the removal of the tax, especially when the costs outweigh the gains (Fieldwork, 2021). An expert from the Ghana Revenue Authority (GRA) alluded that:

The entire policy process of removing taxes from sanitary pads will involve transaction costs (Fieldwork, 2021).

The respondents classified the transaction costs into two, namely - decision-making costs and implementation costs. The implementation costs comprise administrative costs and compliance and enforcement costs, which include the costs of establishing the tax, advertisements, monitoring and enforcing the removal of the taxes on menstrual hygiene products (Fieldwork, 2021). The GRA estimates the costs to be GH¢550,000.00 (Table 5.3). The decision-making costs are those from stakeholder engagements on the tax and awareness creation (seminars, workshops, research, policy analysis, information gathering), supplies, travel and time/labour, drafting of the tax bill and enactment of the law. To remove the taxes on MHPs, an expert from the GRA explained that there is difficulty in ascertaining the right decision-making costs - the regular paid staff of the relevant stakeholder institutions are used during the decision-making process. Notwithstanding, he pegged the proxy decision-making cost at about GH¢119,600.00. This puts the transaction costs to be incurred from the removal of the tampon tax at GH¢669,600.00.

Table 5.2: Estimated Transaction Costs to the Repeal of the Tampon Tax

	Transaction Costs	GH¢
1	Decision-Making Costs	119,600.00
2	Implementation Costs	550,000.00
	Administrative Costs	270,000.00
	Compliance/Enforcement Costs	280,000.00

Source: Compiled by author from fieldwork, 2021

5.2.3.2 Revenue from Tampon Tax

The government identifies various sources to raise revenue for the national treasury and national development. The findings indicate that taxes on MHPs are one of the easiest sources of revenue as these products are in high demand in the country since many women are using them (Fieldwork,

2021). This helps the central government generate more revenue (Table 5.4), whilst maintaining a clean tax base (Ooi, 2017 and Crawford and Spivack 2017). An expert from the GRA had this to say about the revenue motive:

Government imposes taxes to raise revenue for the national treasury and national development and these products are in high demand in the country - many women are using them and are paying the tax and the government is earning revenue. Do you expect the government to say they have taken the tax off? The government is keeping the tax there because it earns them some revenue (Fieldwork, 2021).

Table 5.3: Revenue from the Tampon Tax since 2017

Tax Type	2017 GH¢	2018 GH¢	2019 GH¢	2020 GH¢
VAT/NHIL/GETFund	1,792,976.93	1,992,196.59	2,213,551.77	2,456,039.85
Pay-As-You-Earn (PAYE) & Other Withholding Taxes	26,357.84	91,678.58	125,336.66	261,980.01
Corporate Income Tax	88,915.38	75,352.02	63,857.64	52,650.00
Total	1,908,250.15	2,159,224.19	2,402,746.07	2,770,669.86

Source: Compiled by author from Fieldwork, 2021

Whilst arguments have been made in support of the revenue benefits, a majority (72%) of the respondents criticised it as being discriminatory, unfair, and insensitive because women are made to pay taxes on a biological necessity over which they have no control. In addition, respondents explained that the appeal to the revenue motive showed that policymakers only focused on maximizing revenue, thereby ignoring the impact of the tax system on individuals, a view which supports the argument made by Crawford and Spivack (2019), and Ooi (2017).

An expert from Oxfam emphasized that:

The tax benefit motive is known as the “lazy way of taxation” in development economics because the focus is on maximizing revenue whilst ignoring the impact the tax system has on individuals. There are tax benefits for sustaining the relevance of these taxes, but I believe they stem from policymakers being blind to the impacts of the taxes on women (Fieldwork, 2021).

Moreover, seven respondents maintained that the revenue argument is flawed because the revenue from the tampon tax is meagre. Table 5.5 shows the revenue received from the tampon taxes as a percentage of the total tax revenue over the four years. In 2017, the total tax revenue was GH¢22,135.6 million and taxes from MHPs was GH¢1,792,976.93, representing 0.009% of the total tax revenue. In 2018 the total tax revenue was GH¢33,201 million, and the tax revenue from MHPs was GH¢2,159,224.19, representing 0.007% of the total tax revenue. In 2019, the total tax revenue was GH¢53,128 million and taxes from MHPs amounted to GH¢2,402,746.07, representing 0.005%. In 2020, the tax revenue was GH¢55,128 million, and tax revenue from MHPs was GH¢2,770,669.86, representing 0.005%. A critical look at the revenue over the four years shows that the taxes have always been less than 0.01% (Table 5.5). This shows that even though there are tax benefits from the tampon tax, the amount is negligible as compared to the total tax revenue accrued over the period.

Table 5.4: Tampon Tax as a Percentage of the Total Tax Revenue from 2017

Year	Tax Revenue GH¢	Tampon Tax Revenue GH¢	Tampon Tax as a percentage of total tax revenue
2017	22,135.6 million	1,908,250.15	0.009%
2018	33,201 million	2,159,224.19	0.007%
2019	53,128 million	2,402,746.07	0.005%
2020	55,128 million	2,770,669.86	0.005%

Sources: Compiled by the author from Fieldwork (2021) and Republic of Ghana (2018; 2019; 2020; 2021)

5.2.3.3 The Nature of the Tampon Tax

Ghana ranked 91st out of 115 countries on global ranking on tax revenue as a percentage of GDP. The country's score of 12.24% tax revenue as a percentage of GDP was below the global average of 17.4%. Conversely, the country ranks better on the global ranking on indirect tax placing 46th out of 138 countries with an indirect tax rate of 18%, above the global average of 14% (The Global Economy, 2020). The statistics show a relatively strong performance in indirect tax, partly confirming the assertion that developing countries such as Ghana rely heavily on indirect taxes because they are an important element in stabilization tax packages that aim at raising revenue in the short-run (Bovenberg, 1986).

Direct taxes are difficult to collect in countries with limited administrative capacity like Ghana (Carnahan, 2015). Again, direct taxes are less favoured by the governments not only because of the citizens' resistance in complying with tax obligations but also, people view taxes as 'unnecessary imposition' with serious consequences on the electoral outcomes for the government (Abdulai, 2020; p10).

Indirect taxes, on the other hand, are more favoured because the minimal resistance from citizens makes them relatively easier to collect (Actionaid, 2018). This ease of collection makes indirect taxes the preferred source of tax revenue in developing countries. Besides, indirect taxation is preferred due to its invisibility, especially taxes on goods and services including VAT, which is less likely to either generate accountability pressure by citizens or stir up resistance to provoke tax bargaining or reform (Dom, 2018). The implicit nature of indirect taxes makes it a more likely

option to keep implicit biases in the tax system without serious political consequences. Okyere et al. (2011) argue that biases in Ghana's indirect taxes, particularly VAT, are mainly implicit.

The implicit biases arise through preferential treatment on some products or different consumption patterns by men and women. Such preferential treatments may be in the form of a lack of reform in a tax policy that is discriminatory to women, and the imposition of taxes on products that are mainly used by women, and many others (Joshi, 2017; Williams, 2019).

The implicit nature of biases in indirect taxes makes them hard to eliminate, thereby sustaining the relevance of the tampon tax. One respondent alluded that:

In terms of tax policies and reforms, gender biases are implicit and not explicit. When I say implicit, what it means is that you do not see it but it is there. It is not explicit for everyone to know that it is there, so nobody makes an effort to remove it.

Furthermore, the findings reveal that sales tax exemptions can be problematic because they mean that the country would not have enough money to fund public policies or programs. As a result, states may have to increase other types of taxes to get that funding back. This disincentivizes policymakers from making indirect taxes including tampons exempt from taxes.

5.2.3.4 Gender Responsive Budgeting

Gender budgeting is more widely practised in many countries. Ghana's Budget Operations Manual indicates that Ghana has been implementing gender budgeting since 2008. The "purpose of gender budgeting in Ghana is to ensure that gender matters are recognized and considered when developing tax, revenue, and budget spending policies" (Republic of Ghana, n.d., p. 23). However, one respondent who pleaded anonymity expressed that Ghana has not undertaken gender budgeting since the death of the then finance minister, Kwadwo Baah-Wiredu, in 2008. This

reinforces the point in the literature that the implementation of public policies and programmes is adversely affected if their champions are no longer in their positions (Ayee, 2000; Pressman and Wildvasky, 1984).

All the respondents indicated that Ghana does not consider gender in tax policymaking. Therefore, it is difficult for policymakers to identify inequalities in tax policy and, explains the sustained relevance of the tampon tax. When asked about gender budgeting in Ghana, one director at the Ministry of Gender, Children and Social Protection (MoGCSP) explained that:

We have issues with gender budgeting. We are trying so hard to ensure that all Ministries, Departments and Agencies (MDAs) as well as all Metropolitan, Municipal and District Assemblies (MMDAs) mainstream gender in their work plans. I think that if there is a deliberate directive in the budgeting process that every ministry should ensure that this percentage of their revenue should address gender issues that would help (Fieldwork, 2021).

The inability to ensure gender mainstreaming in government policies, programs, and investments is due to the limited interactions between sector ministries and MoGCSP. It also reflects the fact that most MDAs do not have gender desk officers, and those with designated gender desk officers are not effective due to limited capacity, high rates of attrition and transfer (Britt et al.2020). In addition, as much as 80 per cent of MoGCSP's budget is set aside for social protection programs, such as Livelihood Empowerment Against Poverty (LEAP), leaving little discretionary funding for other activities (Ibid.; Madsen, 2012).

The inability to mainstream gender-responsive budgeting reinforces the point that ideas about gender roles influence how economic policies, including tax systems, are organized, but tax

systems in most states do not respond to these different gender roles (Grown and Valodia, 2010; Okyere et al., 2011).

5.3 The Roles of Different Policy Actors within the State and How they Shape Political Contestations around Gender Equity in Tax Reforms on Tampons in Ghana

The second objective of this study is to identify the roles of different policy actors within the state and how they shape political contestations around gender equity in tax reforms on tampons in Ghana. The political economy analysis seeks to situate the attainment of gender equity in tax reform within the interaction and coordination between the various actors, institutions, ideas, and the interest groups that play a role in Ghana's gender and tax policy space. Generally, respondents acknowledged that different actors with different powers and interests shape the contestations around gender equity in tax reforms in Ghana (Table 5.6).

The study identified two groups of actors involved in the implementation of tax policy reforms in Ghana, namely, state/government actors and non-state actors (Cahn, 2013). In this study, the state actors include Parliament, the Ministry of Finance (MoF), the Ministry of Gender, Children and Social Protection (MoGCSP), the Ghana Revenue Authority (GRA) and the Attorney General's Department. Respondents grouped the state actors into two, the political class and the bureaucrats. The political class, according to respondents, comprises cabinet, ministers, and members of parliament (MPs). The bureaucrats include the officers, directors and commissioners working in the various ministries, departments and agencies (MDAs).

The non-state actors comprise industrial groups, civil society organizations (CSOs); non-governmental organizations (NGOs); women's groups/activists; religious/faith-based

organizations (FBOs); the media; the consumers, and donors including intergovernmental organizations such as the International Monetary Fund (IMF) and the World Bank.

The actors identified in this section have diverse interests and powers in the repeal of the tampon tax, depending on the type of actor they are. It was found that state actors such as the MoF, GRA, and Parliament have a high influence in the attainment of gender equity in tax reforms, however, they do not have any significant interest as their only interest is to generate more revenue to meet the country's development needs. Even though the MoGCSP possesses significant interest and influence in the repeal of the tampon tax, the findings show that it has not shown much effort over the years. The non-state actors such as the World Bank and IMF have significant influence but their interest is to ensure that the state raises enough revenue to repay loans.

On the other hand, non-state actors such as women's groups/activists; religious/faith-based organizations (FBOs); the media; consumers, and CSOs/NGOs have significant interest in the attainment of gender equity in tax reforms. However, they do not have much power as the state actors.

5.3.1 Parliament of Ghana

Parliament is mandated to exercise control over all public funds, authorize the imposition of taxes as stipulated by the 1992 Constitution (Article 174), and deliberate on an array of policy issues some of which may result in the passage of reforms to policy. Article 103 (1) provides that committees be set up within Parliament to deliberate on issues at the committee level before they are brought to the plenary (floor of parliament) where votes would be cast. The specific committees mandated to enforce the attainment of gender equity in tax reforms are the Finance Committee, and the Gender and Children Committee. One MP noted that:

Everything comes to rest on parliament. Parliament operates on a committee basis, so when an issue [on taxation] is brought, it goes to the finance committee to look into it. Then the president at the cabinet meeting would decide on it and when they decide, it is brought to parliament to decide on it since MPs represent the people. So, the decision would be taken for the people (Fieldwork, 2021).

In the implementation of tax reforms, however, respondents stated that Parliament does not consider gender when it comes to deliberating on tax policies and reforms since Ghana is still a developing country that needs revenue from as many sources as possible. Another MP pointed out that:

We know sometimes it is an undeniable fact that women seem to be vulnerable within the society; so anything about them must be considered. But, when we are talking about tax issues, I do not think the time is right for us to talk about gender (Fieldwork, 2021).

The findings indicate that Parliament is the final decision maker in terms of tax policy reform, and the interest of the politician (MP) is to reform to maximize revenue.

5.3.2 The Ministry of Finance

The Ministry of Finance (MoF) is the most important actor in the implementation of tax reform in Ghana since it formulates fiscal policy. The findings reveal that the MoF, through its tax policy unit, identifies avenues through which it can generate revenue. Additionally, the MoF, through its agency, the GRA, is in charge of identifying revenue sources, drafting reforms, assessing their feasibility and presenting the drafts to Parliament; hence, tax policy and reform emanate from it. The study found that the MoF does not have any significant interest since its main aim is to ensure that the government maximizes revenue.

One expert from the MOF emphasized that:

We are purely for revenue, it is not that we are not interested in the gender aspect; we just want to generate revenue. If we say the tax is 1%, it is across board (Fieldwork, 2021).

5.3.3 The Ghana Revenue Authority (GRA)

The GRA, an agency under the MoF, plays an equally important role in the implementation of tax policy reforms. Its duty is to assess and collect taxes, interests, and penalties on taxes for the government with optimum efficiency. Additionally, it promotes tax compliance and tax education and makes recommendations to the Minister of Finance on revenue collection policies. One commissioner from GRA noted that:

If you want to embark on tax reform, you need me. Every tax policy passes through the hands of the bureaucrats (Fieldwork, 2021).

The GRA's interest is to ensure that reform takes place very well and the government maximizes revenue. The findings show that even though the GRA has the power to ensure that there is gender equity in tax reforms, it does not have any significant interest since its main interest is to maximize revenue.

5.3.4 The Ministry of Gender, Children and Social Protection (MoGCSP)

Generally, the MoGCSP must coordinate and ensure gender equality and equity, promote the survival, social protection, and development of children, vulnerable and excluded and persons with disabilities, and integrate fulfilment of their rights, empowerment, and full participation into national development (Republic of Ghana, 2015). This can be done with policy documents such as the National Gender Policy Framework, which is supposed to be a guiding document for gender mainstreaming across all the MDAs (Republic of Ghana, 2015). The findings show that even

though the document exists and stipulates that gender-responsive budgeting be reviewed and enforced across all sectors, it has not been implemented (Republic of Ghana, 2015; Fieldwork, 2021).

Respondents alluded that even though the MoGCSP is expected to spearhead and coordinate with the MoF to ensure that tax policies are gender-responsive, it has not made much effort. However, the two respondents interviewed at the MoGCSP indicated that the current minister had made an effort to get the tax removed. According to the respondent:

With taxes, the ministry has taken the first step. The minister engaged with the Ministry of Sanitation and Water Resources and there was a discussion on this issue of taxes because the prices of MHPs on the market is extremely high...with that, there was a decision to write to the MoF to cut the taxes on importers of sanitary pads and also encourage domestic production. That letter has been sent to the MoF already, so we are waiting for them to give us feedback.

Aside from the above-mentioned state actors, respondents identified the Ministry of Health, Ghana Health Service, Ministry of Education and the Ghana Education Service as relevant actors in the repeal of the tampon tax due to the impact of menstruation on women's health and the general well-being of girls of school-going age. Respondents noted that since menstrual health management is a health issue, the Ministry of Health and the Ghana Health Service should be seen as key actors. Additionally, one respondent opined that the Ministry of Education (MoE) and the Ghana Education Service (GES) should play roles when schools are expected to provide a monthly ration of pads to girls of school-going age. The respondent expressed that:

Now that we are moving to a situation of universal coverage for children in schools, it could be an effective means of ensuring that all girls within a certain age have access,

financed by the state. In that respect, we can say that the GES and MoE are also important stakeholders (Fieldwork, 2021).

5.3.5 The Industrial Groups

Industrial players in the implementation of gender equity in tax reforms are the manufacturers and importers of MHPs (Fieldwork, 2021). Policy reform affects industrial players because they bear the production and distribution cost of the product (Chan and Yoke, 2018). The findings indicate that the interest of the industrial players is to reduce the cost of production and maximize profit. Therefore, they would oppose or reluctantly accept the introduction of a new tax and embrace the repeal of existing taxes. In the words of a respondent:

Every tax reform affects the industry players because the policy would have been existing and you are reforming or it was not existing and you are bringing it onboard. Any of them affects the industrial player because they would have to provide the product. So if you are imposing a tax on an industrial player, their interest would be to reduce cost and maximize profit so they would oppose a tax (Fieldwork, 2021).

The industry players are involved in the implementation of tax reforms by providing their insights during stakeholder meetings. Furthermore, the industrial players of MHPs should have significant interest in the removal of the tampon tax. However, they do not have much power.

5.3.6 Interest Groups (Civil Society Organizations/Non-Governmental Organizations/ Women's Groups/ Activists)

Gable (1958) argues that interest groups have constantly endeavoured to shape public policies. The findings reinforce this argument as tax reforms cannot be undertaken without CSOs/NGOs

and other interest groups. One main role they play is to influence policy through research, advocacy and stakeholder engagements (Fieldwork, 2021). The study found that their interest is mixed because they can either lean on or move away from both politicians and voters. The literature shows that in economic policy, CSOs have been less successful in making inroads into policy formulation (United Nations Research Institute for Social Development, 2000). CSOs are most likely to have influence when the issues under contention are highly visible but of low political and economic cost. In general, CSOs are more able to influence agendas and monitor outcomes than to influence policy decisions (United Nations Research Institute for Social Development, 2000). A commissioner from the GRA pointed out that:

Most often, if these interest groups see that the tax reform would not erode the benefit of the voters, they move toward the interest of the government (Fieldwork, 2021).

5.3.7 The Consumers/Voters

The literature on the political economy theories on taxation suggests that taxation is a fiscal contract between states and citizens (Levi, 1988, cited in Brautigam, 2008; Moore, 2008; Kiser & Karceski, 2017). Thus, citizens pay taxes to the government in exchange for accountable and democratic governments that deliver public goods. Citizens are, therefore, unwilling to pay taxes when states fail to discharge their obligations (Levi, 1988, cited in Brautigam, 2008; Moore, 2008; Kiser & Karceski, 2017). This underscores the importance of consumers/voters in the implementation of tax policies. In this study, the findings show that consumers/voters, particularly, women bear the brunt of taxes on menstrual hygiene products (Fieldwork, 2021). When taxes are imposed, industrial players absorb them and, in turn, transfer the tax burden to the consumer, which results in the higher pricing of goods and services. Eventually, it affects the welfare of the consumers (Yoke and Chan, 2013). The study found that women would want the tampon tax

removed to ease their burden and improve their living conditions; hence, the need to mobilize and campaign against the tax. The findings show that mass mobilization by women against the tampon tax can influence a reform on the tampon tax (Fieldwork, 2021). This supports the argument that in instances where the state fails to discharge its mandate, voters/consumers can decide to oppose any policy by refusing to pay their taxes (Kiser & Karceski, 2017).

5.3.8 The Academia

According to Cairney and Oliver (2019), academic knowledge, evidence and expertise can help inform, design, improve and test policy – and, ultimately, make government policy better; but it can only do this if policymakers and academics interact effectively. According to the findings, 44% of the total number of respondents indicated that academia had an important role to play in the attainment of gender equity in tax reforms through their research. An expert from the MoF, when asked who/what is responsible for ensuring that tax policies are gender-responsive, alluded that:

I think academia and CSOs are responsible for ensuring that taxes are gender-responsive because they need to feed us with the information that this is what you think about the taxes (Fieldwork, 2021).

Unfortunately, not much had been done in the area of tax reform, particularly, on the tampon tax by academia and this influenced the sustained relevance of the tampon tax (Fieldwork, 2021).

5.3.9 The Media

The role of the media in policymaking cannot be overstated. The literature shows that “free, independent and plural media can provide a critical check on state abuse of power or corruption, enable informed and inclusive public debate on issues of concern to poor people, and give greater

public recognition to the perspectives of marginalised citizens” (Haider et al., 2011, p. 13; Christian, 2013). The literature also shows that the media acts as the primary intermediary between people who want to influence policy and policymakers controlling the scope of political discourse and regulating the flow of information. The findings indicate that through the media, citizens learn the effects of government policies on their well-being, and governments receive feedback on their policies and programs, a view shared by Christian (2013).

In addition, the findings show that the media play an important role in the activism for policy change by making policy issues more visible and amplifying the voice of citizens (Fieldwork, 2021). This was evident in the activism around the domestic violence act and the passage of the right to information bill (Mama, 2005; Lartey, 2018). However, the role of the media in the tampon tax activism lacks the sustainability needed to trigger social mobilization and policy reform. One tampon tax activist complained that:

The media is also not helping. The best they do is that a day to 28th May, which is the World Menstrual Hygiene Day, they start looking for articles. Then they give you 15 minutes of airtime and they keep interrupting so you are unable to get your message across. I believe when the media gives it much attention, it is going to be out in the open so people can engage in it (Fieldwork, 2021).

5.3.10 The Donors

Aidt et al., (2019) argue that policy choices generate external economic and political costs. Accordingly, foreign state and non-state actors have an interest in influencing policy actions in other sovereign countries (Ibid.). Respondents in this study argued that donors play an important role in tax policy making and reform. Respondents pointed out that donors and international

organizations such as the International Monetary Fund (IMF), the World Bank, the United States Agency for International Development (USAID), and the German International Cooperation (GIZ) have influenced the country's tax policies. The findings show that these organizations are very active when it comes to domestic revenue mobilization and expenditure because they want to ensure that the loans contracted from them by the government of Ghana are repaid as well as reduce the country's dependent on donor assistance (Fieldwork, 2021). One respondent pointed out that:

The problem with most donors is that most of them focus on the domestic revenue and expenditure side - mostly they do not delve into the tax justice issues. This is because they are also looking at a situation where the country is solvent enough to repay loans collected from their countries and other international bodies and reducing the amount of aid they bring in (Fieldwork, 2021).

To ensure the successful implementation of gender equity in tax reforms, the findings indicated that all these actors must be engaged (Table 5.6). Usually, the tax reform is initiated by the politicians and aided by the bureaucrats. The effect is on the industrial groups and voters, which engage in agitations (demonstrations and strikes) if the reform is not in their favour. This supports Cahn's (2013) study that the role each actor plays, and the relationship between them is what determines policy outcomes. However, Ayee et al. (2011) have cautioned that "a framework for political analysis does not assume that all matters will be resolved if policymakers and politicians simply know what to do and have sufficient capacity to implement technically sound policies" (p. 37). Instead, they explain the underlying interests and incentives of state actors and put them at the forefront when constructing policies and strategies. Hence, even though the actors identified in this section may have the power or interest to influence the attainment of gender equity in tax

reform, there are underlying factors, which they may put at the forefront when making policies and strategies.

Table 5.5: Actors and their Role in the Attainment of Gender Equity in Tax Reforms on Tampons in Ghana

Actors	Type	Powers & Interests
Ministry of Finance	State Actor	Formulates fiscal policy and ensures the efficient management of public finance. Its main interest is revenue maximization and expenditure reduction.
Ministry of Gender, Children, and Social Protection	State Actor	Coordinates and ensures gender equality and equity; promotes survival, social protection; develops children, vulnerable and excluded and persons with disabilities; and integrates fulfilment of their rights, empowerment, and full participation into national development. Its interest is to ensure that there is gender equality in policies.
Parliament of Ghana and parliamentary committees	State Actor	Exercises control over all public funds; authorizes the imposition of taxes (Art. 174) and deliberates on an array of policy issues, some of which may result in the passage of Acts. Its interest is to promote the welfare of citizens.
Ghana Revenue Authority (GRA)	State Actor	Assesses and collects taxes, interest, and penalties on taxes with optimum efficiency; promotes tax compliance and tax education and make recommendations to the Minister on revenue collection policy. Its interest is to maximize revenue.
Civil Society Organizations and Non-governmental Organizations (NGOs) working in Ghana's tax policy and gender space.	Non-state actor	Enhance transparency and good governance by contributing to an increased public debate on issues surrounding the formulation and implementation of government policies, through advocacy and awareness creation.
Academia	Non-state actor	Contributes to policymaking through research, publication and advocacy.
Women's movements and activists	Non-state actor	Ensure equality in policymaking through collective action and advocacy.

Media	Non-state actor	Amplifies the voice of citizens.
Industrial Groups	Non-state actor	Produce and distribute MHP products. In the policy process, they provide input through stakeholder engagements Their interest is to reduce cost and maximize profit so they would support the repeal of the tampon tax.
Donors	Non-state actor	Influence tax policy by instituting conditionalities to ensure that the government increases revenue to repay loans

Source: Compiled by the author from Fieldwork, 2021

5.4 Incentives and challenges for the drive to enforce gender equity in tax reforms

Policies and their development effects are shaped by incentives that derive from the political system. The premise of PEA for policy reform and development effectiveness is that it is important to understand how the political and economic incentives shape decisions and build awareness of political constraints as well as opportunities for reforms. This section discusses the incentives and constraints to enforce gender equity in tax reforms, particularly, in tampon tax.

The study found that the systemic factors identified in section 5.2 have constrained efforts to enforce gender equity in tax reforms. This has led to the sustained relevance of the tampon tax in Ghana.

5.4.1 Incentives for Gender Equity in Tax Reforms

Political incentives play a significant role not only in impeding development efforts but also in shaping opportunities for change. Often, there are multiple stakeholders—within government, in the private sector, and in civil society—who want to change what government does for the better.

5.4.2 Research evidence on the impact of the tampon tax

Period poverty remains a prevailing issue in Ghana, especially in rural areas. Whilst the causes of period poverty vary, the activists interviewed identified unaffordability and inaccessibility of menstrual hygiene products as the main causes of period poverty in Ghana (Fieldwork, 2021). This supports the point in the literature by Borgen (2020) and Nuhu (2020) that the taxes on MHPs make it difficult for girls to afford them.

For instance, in 2017, a study found that 18% of young girls and women were not able to attend school or work because they could not afford sanitary products. This led to a loss of revenue of \$115 million of GDP a year. This research finding, coupled with advocacy from individuals and groups, led to the removal of the taxes on MHPs in Rwanda (Isimbi, 2020).

In Ghana, studies by House et al., (2012) have shown that 95% of girls in rural areas miss school due to menstruation. The findings also indicate that girls' inability to afford MHPs led to teenage pregnancy, as many girls succumbed to pressures from older men who promised to buy these for them. The scathing implications of period poverty on women, according to respondents, have incentivized grassroots and international organizations to step in and get the tampon tax repealed. Hence, the availability of more research evidence on the implications of the tampon tax on women and girls of school-going age and how it affects the Ghanaian economy and the attainment of the SDGs would influence more people to join the campaign.

One respondent when asked the reason for the activism said that:

The reason for our activism is to make sanitary pads affordable and accessible. The taxes render them luxury products, so the activism is mainly to make them accessible (Fieldwork, 2021).

5.4.3 The role of the media and civil society in magnifying the impact of the tampon tax

Some scholars have suggested that the media and civil society can influence policy reforms by providing pressure on political leaders and the government, and extend political incentives in effecting budget changes by shaping public opinion (Rao, 2014; Muchabaiwa, 2010; Balmori, 2003). However, this has not been evident in the Ghanaian context, particularly, on the tampon tax. The findings reveal that the media and civil society had not done much to influence the attainment of gender equity in tax reforms. The civil society actors attributed this to the lack of funding from donors to undertake research and advocacy in that area (Fieldwork, 2021). This lack of media and civil society influence has undermined efforts to enforce the attainment of gender equity in tax reforms.

The study found that when media platforms are given to more people to share the impacts of the tampon tax and the inaccessibility of MHPs on women and the economy in general, the issue would be visible to different segments of the society. This, according to respondents, would mainstream conversations around the tampon tax and make it more politically relevant (Fieldwork, 2021). This is because scholars have found that politically relevant issues attract the attention of politicians to act in line with popular expectations, especially because acting in popular expectations counts for political rewards (Burstein and Freudenburg, 1978).

5.4.4 The role of international players and conventions

Quinn (2014) argues that one of the most efficient ways to promote gendered-policymaking and to incentivise public administrators is international obligations to enhance gender equality and women's empowerment. This is codified in the Beijing Platform for Action, Articles 10, 11 and 13 of the Convention on the Elimination of all Forms of Discrimination against Women (CEDAW), the Sustainable Development Goals (SDGs 3, 4, 5, 8, 10), Millennium Development Goals (MDGs) and other relevant human rights instruments (UN Women, 2014; CEDAW, 1981).

Johnson et al. (2009) argue that creating alliances and working in partnerships with donors can play an important role in increasing political leverage and fostering government compliance (Johnson et al., 2009). While Ghana has failed to implement key requirements of the CEDAW principle that require countries to respect the rights of women, the country's ratification of the conventions presents a rallying call for activists to champion the reforms in tampon tax.

5.5 Political Activism and Policy Reform in Ghana

The third objective of this study is to examine the policy implications of the contestations by women's groups towards the attainment of gender-inclusive tax reforms. This objective seeks to understand the role gender plays in political activism and coalition formation as necessary strategies to engender tax policy reform in Ghana.

5.5.1 The importance of political activism to the implementation of policy reform

The findings show that political activism impacts policy reform in Ghana. Overall, the respondents acknowledged that political activism has either caused a policy to be reformed or introduced a new policy, as shown in Table 5.7 (Fieldwork, 2021). One commissioner at the GRA, when asked if political activism led to policy reform exclaimed that:

Absolutely! You remember VAT was first introduced in 1995 and it was withdrawn and reintroduced in 1998- there was activism that led to its withdrawal. Several of the petroleum taxes have been removed because of street protests. There was a policy to tax condoms and it was withdrawn due to advocacy from people (Fieldwork, 2021).

Another respondent also corroborated that:

Yes, there have been several times that activism has led to tax policy reform. For example, when the government introduced the luxury vehicle tax and there was pressure

from the opposition, the NDC and even some of the car users and the folks at Abossey Okai, the government eventually had to scrap it. I believe that activism leads to results (Fieldwork, 2021).

Scholars have argued that the success of the tampon tax activism around the world was largely due to sustained activism by activists (Crawford and Spivack, 2017; Crawford and Waldman, 2018; Ooi, 2018). This upholds the importance of sustained activism, particularly, from feminist academics to the removal of the tampon tax. The findings show that the lack of sustained activism on the tampon tax in Ghana has accounted for the sustained relevance of the tax. A majority of respondents (68%) argued that there had not been enough public outcry on the tampon tax from the stakeholders, particularly women, to draw the government's attention to the issue (Fieldwork, 2021).

Table 5.7 shows instances where political activism was used to influence policymaking in Ghana. From the table, it can be seen that political activism yielded dividends as they led either to the passage or the repeal of a bill. This underscores the importance of political activism in Ghana and reinforces the social movement scholars' argument that political activism and a social movement's impact on political change is important (Andrews, 2001; Lovenduski, 2005; Goetz & Jenkins, 2016; Britwum, 2017; Anyidoho et al., 2020).

An analysis of the various instances where political activism attained results (Table 5.5) indicates that first, actions of activists were coordinated either through coalition-building or mobilization. Second, there was sustained effort from the various activists and interest groups. These led to the success of the activism. The findings of this study point out that the current drive for the repeal of the tampon tax lacks these two things, thereby explaining the sustained relevance of the tax (Fieldwork, 2021).

Table 5.6: Political Activism in Ghana

Year	Actors Involved	Methods Used	Results
1995	Protestors from across the country led by Nana Akufo-Addo (now President Akufo-Addo), Charles Wereko-Brobby, Kwesi Pratt Jnr, Akoto Ampaw and Napoleon Abdulai	Street Protests (<i>Kume Preko</i> Demonstration)	Removal of 17.5% VAT by the government
2001 – 2003	Organized labour comprising the Civil Servants Association (CSA) and allied groups Consortium of CSOs	Street Demonstrations Stakeholder Engagements	Passage of NHIS Act, 2003 (Act 650) in 2003
1998 – 2007	Domestic Violence Coalition comprising several CSOs/NGOs	Research Stakeholder engagements Protests	Passage of the Domestic Violence Act 2007 (732) in 2007
2017	Coalition of Car dealers and owners	Street Demonstration	Repeal of the Luxury Vehicle Act 2018 (969) which led to the removal of luxury vehicle tax by the government
2011	National Coalition Against Privatization of Water led by the Integrated Social Development Centre (ISODEC)	Sustained campaigns against the Plans to Privatis (P2P)	Abandonment of plans to lease the operation, maintenance and management of the urban water supply system to foreign multinational corporations
2017	Organized Labour Groups across the country	Nationwide Protests	Removal/ reduction of nuisance taxes by the Ministry of Finance
2019	Right to Information (RTI) coalition made up of several CSOs	Street Protests Stakeholder Engagements Petitions	Passage of Right to Information Act, 2019 (989)

University of Ghana <http://ugspace.ug.edu.gh>

		Social Media Activism (#RTIRedFriday)	
2021	Social media users led by convenors of the #FixtheCountry movement and social media influencer Joshua Boye-Doe	Social Media Activism (#FixtheCountry) Street Protests across the country	Regular press briefings on the economic state of the country

Sources: Compiled by the author from Fieldwork, 2021 and Pender (1995); Shang-Quartey, (2013); Agyepong & Adjei, (2007);

Rosenquist et al., (2013); Adomako Ampofo, (2008); Cobblah, (2019); Smart-Abbey, (2016); Dils, (2021); Agbagba, (2019).



5.5.2 The Impact of Gender on Political Activism

Goetz and Jenkins (2016) have argued that “achieving policy change to advance the interests of subaltern groups is inherently difficult, regardless of the political regime or the size of the subaltern movement”. Britwum (2017) has attributed this difficulty to the unorganized and uncoordinated efforts from women’s groups, in addition to the bureaucratic lag, which makes it impossible to adapt to people’s new demands and needs and translating them into action. The findings support these arguments as the study reveals that women’s groups in Ghana have been largely unorganized and uncoordinated.

Furthermore, the findings indicate that there have not been any significant coalitions to push for the removal of the tampon tax in Ghana. The respondents stated that groups to openly push for the removal of the tampon tax have been absent on the political scene. The experts also at GRA and MoF stressed that even the few activists who have sought to get the tax repealed are neither organized nor addressed their grievances to the appropriate authorities.

A respondent stated that:

I think that the women’s groups are not pushing enough, if there is a serious campaign against it, then I think people would fall for it (Fieldwork, 2021).

Moreover, the study found that even though women’s movements have been involved in activism, their activism has largely focused on domestic violence and issues related to representation, and not the impact of economic policies on women as found by Capraro (2016).

A tax justice expert from Oxfam remarked that:

The fact that there is not much activism around it has made the tax difficult to eliminate.

The issue came up in 2018 and nothing has been heard about it since... There is also the issue of women's movements focusing only on representation issues and domestic violence issues, not much has been done about how economic policy affects women.

This is because there are not many feminist economists (Fieldwork, 2021).

5.5.3 The Strategies/Methods used by Activists in the Past

The literature on political activism shows that the strategies used by activists are equally important as the activism itself. Strategies determine the success of the activism. The study identified several strategies by activists in Ghana. Predominant amongst them are petitions and public protests, lobbying, media and stakeholder engagements and social media activism (Fieldwork, 2021).

5.5.3.1 The Petitions and Public Protests

The literature shows that petitions and public protests play important roles in established democracies, in the private sector, and even in nondemocratic regimes (Battaglini, 2017). Corroborating this argument, the findings show that petitions and public protests have been one of the most popular strategies employed by activists in Ghana. The majority of the respondents (about 76%) expressed greater confidence in the impact of protests on the government's responsiveness (Fieldwork, 2021). The respondents cited protests from labour union groups, the protest against VAT, the protests against the luxury vehicle tax, the RTI bill protests, and more recently, the #FixTheCountry protests, as some examples of protests in Ghana. A majority of 76 % suggested that protests in Ghana arose from issues like the high cost of living, corruption and poor working conditions, human rights issues and security.

Whilst petitions have been used by activists, the findings questioned their effectiveness in the Ghanaian context. Tampon tax activists revealed that they had presented a petition to the MoGCSP but they had not seen any results yet (Fieldwork, 2021). Furthermore, some challenges are being experienced to get 1500 signatures to start another online petition (Fieldwork, 2021). Responding to this argument, a commissioner at the GRA pointed out that the tampon tax activists had not directed their petitions to the appropriate quarters as the MoF, through the GRA, initiates tax reform. Therefore, any petition for tax reform must be directed to the GRA and MoF. Additionally, he stressed that:

Petitions have a lot of weaknesses. When you write you open it up for a decision to be taken by the GRA and they can consider it or not. Another weakness is that you have to lobby for your decision to be taken, if you are not a strong lobby group, it will not work. (Fieldwork, 2021).

5.2.2.2 Social Media Activism

Casciani and Kirkpatrick (2010) have argued that social media is empowering masses that were previously ignored by policymakers. Fifteen (15) respondents indicated that even though social media is often not considered an important avenue for activism in our part of the world, in recent times, it has proven to produce results. One respondent explained that:

It is moving people's hands to push for change, which they usually would not do but because of social media, they are doing it. So, I believe social media plays a very big role (Fieldwork, 2021).

Another respondent maintained that social media achieves results. He emphasized that:

Recently when they came up with the #FixTheCountry, it compelled the government to do some things differently. The government started having regular press briefings after the fix the country movement gained grounds (Fieldwork, 2021).

5.2.2.3 Lobbying through stakeholder and manifesto engagements

Lobbying has legitimate uses in a democracy. The literature shows that as an accepted and legal process, lobbying allows the voice of citizen groups, associations, labour unions, corporations and others to be heard in the political arena (Heath and Cousino, 1990; Toth, 1986; Guth and Marsh, 2000; Berg, 2009). Respondents indicated that CSOs and NGOs have used methods such as stakeholder and manifesto engagements to influence policymaking.

Political party manifestos are important because they contain policies and programmes that a party proposes to pursue if elected to power (Ayee, 2011). The study found that manifesto engagements are important avenues to influence the policies of political parties. Putting issues in the manifestos of political parties is an important means for holding political authorities to account (Eder, 2017). CSOs and NGOs, over the years, have engaged political parties and provided input into their manifesto drafts through meetings, providing manifesto templates, workshops and conferences (Fieldwork, 2021).

One respondent stressed that:

Political party manifesto engagements have been pivotal. About two years before the elections, CSOs start to review the manifesto priorities of political parties, which involve several meetings and write-ups, sending manifesto templates of issues to the various political party manifesto committees, etc. Then, political parties choose their policies from that pool of ideas (Fieldwork, 2021).

Whilst the methods and strategies used by activists have been effective, respondents expressed that the timing of the activism within the policy cycle, as well as the sustained efforts from activists, played crucial roles in influencing policy change. One respondent stressed that:

Whilst activism is important, the timing and the understanding of the policy cycle are important as that can affect its success (Fieldwork, 2021).

Tampon tax activists have also employed mainly petitions and social media activism as strategies for their activism; however, the taxes on MHPs remain. Regardless of this, respondents indicated that the activism has recorded some successes. Almost half (45%) of the respondents mentioned that the success of the tampon tax would be the public awareness creation and political parties including it in their manifestos. These, according to the respondents, would make the activism more successful in the end. One respondent shared that:

There has been a success with raking up the issue for people to talk about it. Now the topic has been brought and different actors are mobilizing and talking about it. We can describe that as a success (Fieldwork, 2021).

Another tampon tax activist added that:

The success would be political parties including period matters in their manifestos. That may be a small victory, with which I do not want to get comfortable. If we get comfortable, then it means we are going to be stuck here. We are going to continue hounding the policymakers until we achieve what we want (Fieldwork, 2021).

A respondent finally added that:

One success of the activism would be that NGOs working on menstrual hygiene management have set up a committee to track the promises made by politicians in their manifestos (Fieldwork, 2021).

5.6 Conclusion

This study has analysed the political economy of the attainment of gender equity in tax reforms, using the tampon tax as a case study. The findings suggest that the tampon tax in Ghana is the result of multiple economic, political, and socio-cultural factors, which make them hard to eliminate. This supports the claim in the political economy literature that there are underlying structural and institutional reasons for the apparent unwillingness of a country's stakeholders to confront the need for fundamental change (Fritz et al., 2009).

Furthermore, the study has shown that to ensure the successful implementation of gender equity in tax reforms all actors identified must be engaged. Usually, the tax reform is initiated by the politicians and aided by the bureaucrats, in this case, the MDAs. The effect is on the industrial groups and voters, which engage in agitations (demonstrations and strikes) if the reform is not in their favour. Even though the actors identified may have the power or interest to influence the attainment of gender equity in tax reform, there are underlying factors that they may put at the forefront when making policies and strategies. This is supported by Ayee et al. (2010) and Bird (2013), who state that tax policies are not made in a vacuum; instead, they are the result of complex social and political interactions between different groups in a society in an institutional context established by history and state administrative capacity.



CHAPTER SIX

SUMMARY OF RESEARCH FINDINGS, RECOMMENDATIONS AND CONCLUSION

6.1 Introduction

This study sets out to examine the political economy of gender equity in tax reforms, using the tampon tax as a case study. It discusses how political economy factors influenced and shaped the attainment of gender equity in tax reforms, specifically, in the repeal of the tampon tax in Ghana. The systemic factors that supported the tampon tax, the key actors and their roles and the incentives that sustained the relevance of the tax have been highlighted.

The purpose of this chapter is to summarize the findings, make recommendations and suggest agenda for future research.

6.2 Summary of Research Findings

This section outlines the findings from the data analysis based on the objectives of the study.

6.2.1. Findings on Objective 1

The first objective of the study is to discuss the effect of systemic features of the political system on reforms on tampon tax in Ghana. The findings show that systemic political, economic, and socio-cultural factors influenced the sustained relevance of the tampon tax in Ghana. To start with, male domination on the decision-making table did not help with the drive to remove tampon tax because men cannot easily appreciate the experience that women go through, thereby making the taxes on menstrual hygiene products (MHPs) difficult to remove. In addition, economic benefits from the tampon tax, the transaction costs involved in the repeal of the tampon tax and the lack of gender-responsive budgeting had sustained the collection of the tampon tax. The study also found

that the invisibility of issues surrounding menstruation made it unlikely to stimulate the needed momentum by women to get the taxes on MHPs repealed. These systemic political, economic, and socio-cultural factors influenced the decisions of actors, thereby making the tampon tax hard to eliminate.

6.2.2. Findings on Objective 2

The second objective is to examine the role of key policy actors in the implementation of reforms in the tax systems in Ghana. The study identified two sets of actors involved in the attainment of gender equity in tax reforms; namely state and non-state actors. The state actors consisted of key actors in government including the Ministry of Finance (MoF); Ghana Revenue Authority (GRA); Parliament; Ministry of Gender, Children and Social Protection (MoGCSP); Ministry of Health (MoH); Ghana Health Service (GHS); Ministry of Education (MoE); Ghana Education Service (GES); and Ministry of Sanitation and Water Resources.

Among the state actors, the MoF and the GRA were important policy actors involved in tax policy formulation and reforms because of their roles in identifying revenue sources and mobilizing taxes. The study revealed that state actors such as the MoF, GRA and Parliament did not have any significant interest, even though they had the power based on their mandates to get the taxes on MHPs repealed. This was partly due to their objective to generate revenue and the absence of electoral consequences for the non-repeal of the tampon tax.

The non-state actors consisted of donors, interest groups, academia, media, and industrial groups. The findings show that even though the MoGCSP and non-state actors had significant interest in the repeal of the tampon tax, they were less organized and did not have much power and influence to get the tax repealed.

6.2.3 Findings on Objective 3

The third objective is to examine the broader policy implications for the current contestations by women's groups towards the attainment of gender-inclusive tax reforms. Policies and their development effects are shaped by the incentives of different actors in the political system. The findings indicate that the implicit nature of the tampon tax had hidden the cost it imposed on consumers and made it difficult for consumers to hold politicians accountable for the negative implications of the tax. Consequently, it diminished the electoral costs for the political class for inaction.

However, the availability of research evidence and activism by civil society and activists in the media shaped public opinion and projected the negative impact of the tampon tax. This made it politically attractive for politicians to commit to the repeal of the tax due to the anticipated electoral benefits. Furthermore, Ghana's commitment to several international conventions that promote the wellbeing of females had incentivized activists to champion the reforms in tampon tax.

6.2.4 Findings on Objective 4

The final objective is to examine the gendered nature of tax policy and reform in the light of activism and policy change. The findings revealed that political activism impacted policy reform in Ghana. Respondents acknowledged that political activism led to policy reforms and the introduction of new policies. The main strategies that activists used include protests, lobbying (through manifesto and stakeholder engagements), and social media activism. The strategies contributed to pushing the need to repeal the tampon tax into the media spotlight and political discussions and elicited reactions from politicians.

However, the study found that the activism on the tampon tax was undermined by the lack of sustained and coordinated efforts from activists, coupled with the focus of women's groups on issues of representation and domestic violence. Moreover, bureaucratic lag made it difficult to adapt to new demands especially, when those demands had cost implications on policymakers.

6.3 Recommendations

It is a fact that aspects of Ghana's tax policy need reform to ensure that gender considerations are mainstreamed into fiscal policy. In the subsequent sections, some recommendations are proffered to policymakers, activists, civil society and researchers.

6.3.1 Recommendations for Policymakers

The study found that policymakers are the most important actors in the political economy of gender equity in tax reform; hence, every reform must start with them. To ensure that the tampon tax is scrapped, policymakers must acknowledge that removing the taxes on MHPs is multi-sectoral, and not just the preserve of the Ministry of Finance and the Ministry of Gender, Children and Social Protection. Therefore, it requires a whole-of-government approach involving all ministries, departments and agencies (MDAs). To be able to do this, the government must create gender desks in each MDA to ensure that gender is mainstreamed in all the programmes and activities of the MDAs. In addition, MDAs must incorporate gender in their action plans and budgeting, implementation and monitoring frameworks. The MoF and the MoGCSP can spearhead this through the revised National Gender Policy and the Budget Operations Manual. The National Development Planning Commission, which has been mandated by the 1992 Constitution to advise the President on development policy planning and strategy, can also coordinate efforts from the MDAs in their gender action plans and monitoring frameworks. Furthermore, the MoF must

review the existing tax policy to categorize MHPs as necessities to make them tax-exempt. To do this end, it must engage the relevant stakeholders such as CSOs, NGOs, academia, and industry players to identify alternative sources of revenue to make up for the revenue loss the country would incur from the repeal of the tampon tax.

6.3.2 Recommendations for civil society, activists and researchers

Activism has an important role to play in the repeal of the tampon tax. To influence policymaking on the tampon tax, key policymakers and implementers such as the GRA and MoF must be the targets of the activism. In addition, activists must make deliberate efforts to identify government champions and provide them with research evidence and cogent arguments to influence policy discussions in parliament and at cabinet meetings. Civil society, researchers and activists must form alliances with media organisations to ensure that the campaign is sustained within the media space to court public support and more visibility. Furthermore, civil society, activists and researchers must build coalitions amongst themselves to ensure synergy, complementary efforts and greater momentum in the push for reforms. Finally, there must be deliberate efforts by CSOs and other stakeholders to ensure that education and activism on the tampon tax are sustained beyond statements, press releases and conversations on World Menstrual Hygiene Day.

6.4 Agenda for Further Research

In an attempt to examine how political economy shapes the attainment of gender equity in tax reforms in Ghana, the study focused on key actors and how they interact within the political system to influence the attainment of gender equity in tax reform. Accordingly, less focus was placed on the implications of the tampon tax on women. Even though some studies have looked at the effects of poor menstrual hygiene management on the wellbeing of teenage girls, none of those studies focused, specifically, on the effects of the tampon tax on women, their health, livelihoods,

economic activities, and the Ghanaian economy in general. Future research may look into these relevant and interesting areas.

6.5 Conclusion

Ideas about gender roles influence how economic policies, including tax systems, are organized. Unfortunately, tax systems in most states do not respond to these different gender roles. The tax system appears to be gender-neutral, but it can reproduce gender inequalities and place some extra pressure on women. Such inequalities are exhibited in the tampon tax, the subject of this study.

The study found that the apparent unwillingness of policymakers to remove the tax is due to economic, political and socio-cultural reasons. Economic factors such as the revenue benefits of the tampon tax, the transaction costs involved in the repeal of the tax, and the government's inability to implement gender-responsive budgeting have sustained the continued existence of the tampon tax. In addition to the economic factors, the invisibility of menstruation discussions and male domination at the decision-making table have also constrained efforts to repeal the tampon tax. It is clear that research evidence and campaigns on the impact of poor menstrual health management on girls have made the tampon tax more visible in the media and political discussions. These notwithstanding, factors such as weak collaboration and coordination among gender activists and organisations, lack of sustained activism on the tampon tax, and limited consultations with key policymakers have hindered efforts to get the tampon tax repealed.



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APPENDICES

APPENDIX A: INTERVIEW GUIDE FOR STATE ACTORS – PARLIAMENT, MINISTRIES, DEPARTMENTS AND AGENCIES

This interview seeks to collect data for a study titled: “The Political Economy of Gender Equity in Tax Reforms: A Case of the Tampon Tax”. The information you provide will help to understand the contestations around taxes on Menstrual Hygiene Products (MHPs) in Ghana. Information given would be handled with strict confidentiality. However, you may choose to decline to answer a question(s) if you cannot or do not want to share information on the subject.

A. *How do systemic socio-political and institutional factors affect reforms on tampon tax?*

1. Are you aware of the tampon tax?
2. What are the major obstacles in making tax policy reforms especially on tampon tax?
 - i. Are there economic/ political underpinnings that sustain the relevance of the tampon tax or block the necessary reforms in the policy? [Probe: Is it because of the *tax benefits, easy to collect, etc.*]
 - ii. Are there social/ cultural underpinnings that sustain the relevance of the tampon tax or block the necessary reforms in the policy? [Probe: *Few women’s voices or presence in tax formulation, lack of knowledge about the stigma/effect of tampon tax on accessibility by women; the general invisibility of the issue or menstrual taboos*]
 - iii. What are the *three* key challenges faced by Parliament in passing tax policy reforms especially tax on Menstrual Hygiene Products (MHPs)? Why are they difficult to pass or implement?

B. *How do the roles of different policy actors within the state shape political contestations around gender equity in tax reforms on tampons in Ghana?*

3. Who are the actors/ institutions involved in tax policymaking and reform in Ghana? [Probe: what specific roles do they play?]
4. Can you give specific instance (s) of power-play among the various actors?
5. Is gender considered in tax policy formulation?
6. Who/what is responsible for ensuring that tax policies are gender-responsive? [Probe: laws, institutions, regulations, treaties, etc.]
7. Does your institution have a significant interest concerning the attainment of gender equity in tax reforms? [How influential is your institution in making tax reforms- especially gender equity?]
8. How does your institution use its power to advance gender equity in tax reforms, especially the tampon tax?
9. Has your institution demonstrated enough commitment to ensuring equity in tax reforms- the scrapping of tampon tax?

C. *How does gender impact political activism and coalitions necessary to engender policy change and tax policy reform in Ghana?*

10. How organized are women groups in pursuing gender equity in tax reforms?
11. Are there sufficient coalitions among groups interested to ensure gender equity in tax reforms?
12. What are the strengths/weaknesses of strategies and methods used by existing coalitions in pursuing gender equity in tax reforms- the scrapping of tampon tax?

13. Does political activism lead to tax policy reform?
14. Can you give specific instance(s) where political activism influenced policy change, particularly, in tax policy reform?
15. In your opinion, does gender play a role in the ability of political activism to attain results?
16. Do contestations for tax reforms receive equal attention for males and females?
17. How can your institution spearhead efforts to support gendered tax reforms?



APPENDIX B: INTERVIEW GUIDE FOR NON-STATE ACTORS – ACADEMIA; THE TAMPON TAX ACTIVISTS; NGOS, CSOS; MEDIA

This interview seeks to collect data for a study titled: “The Political Economy of Gender Equity in Tax Reforms: A Case of the Tampon Tax”. The information you provide will help understand the contestations around taxes on Menstrual Hygiene Products (MHPs) in Ghana. Information given would be handled with strict confidentiality. The interview is voluntary. You have the right to decline to answer a question(s) if you do not want to share information on it.

A. How do systemic socio-political and institutional factors affect reforms on tampon tax?

1. Are you aware of the tampon tax?

2. What are the major obstacles in making tax policy reforms especially on tampon tax?

i. Are there economic/ political underpinnings that sustain the relevance of the tampon tax or block the necessary reforms in the policy? [Probe: Is it because of the tax benefits, easy to collect, etc.]

ii. Are there social/ cultural underpinnings that sustain the relevance of the tampon tax or block the necessary reforms in the policy? Is it because of the large number of men at the decision-making table? [Probe: Few women voice or presence in tax formulation, lack of knowledge about the stigma/ effect of tampon tax on accessibility by women; the general invisibility of the issue or menstrual taboos]

iii. What are the *three* key challenges faced by your group to pass tax policy reform especially tax on Menstrual Hygiene Products (MHPs)? Why are they difficult to pass or implement?

B. How do the roles of different policy actors within the state shape political contestations around gender equity in tax reforms on tampons in Ghana?

2. Who are the main actors/ institutions in the attainment of gender equity in tax reforms?
[Probe: Who among those actors or category of actors/ institutions are the most influential and why?]
3. Can you give specific instance (s) of power-play among the various actors?
4. Are you aware of institutions established to ensure that there is gender equity in tax policy formulation and reforms? *[Probe: What role (s) have they played in the tampon tax?]*
5. How would you describe the powers and interests of activists concerning the attainment of gender equity in tax reforms? *[Probe: juxtaposing their powers and interests in relation to the other actors/ institutions mentioned]*

A. How does gender impact political activism and coalitions necessary to engender policy change and tax policy reform in Ghana?

6. Do political activism and social movements in Ghana have any influence on policy reform?
Can you give any instances where activism has been used to influence policy change?
7. If yes, what have been some of the methods used by activists in the past?
8. Would you say that these social movements are important in catalyzing change in Ghana?
9. Are you aware of any women's movements or political activists that seek to influence policy-making/ reform regarding taxes?

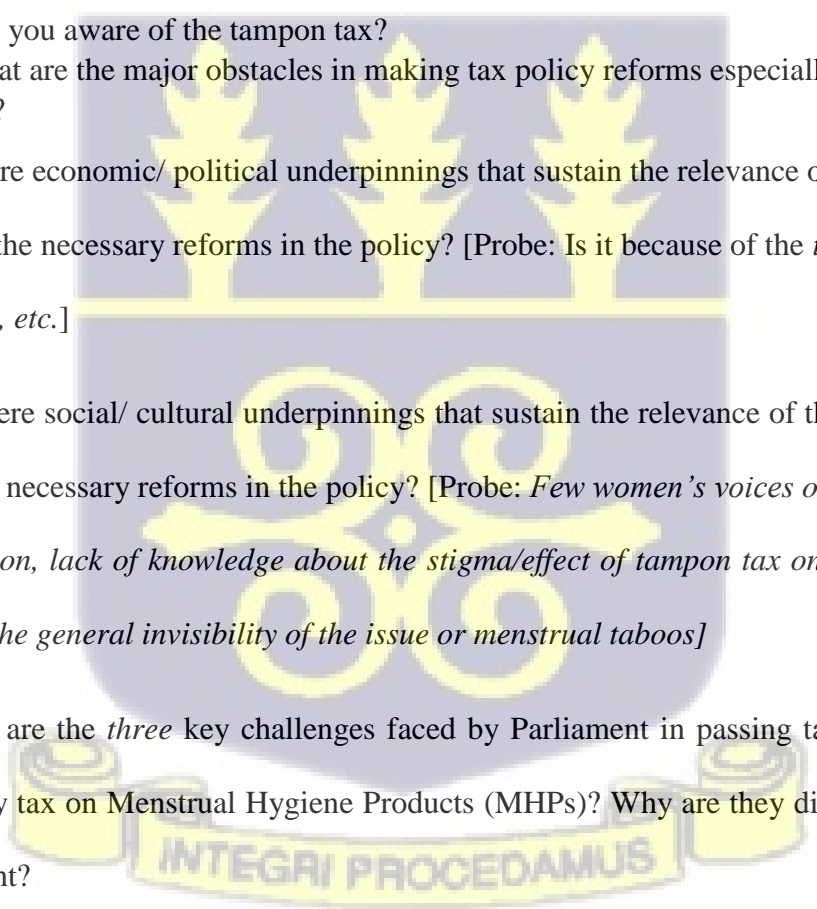
10. How influential has the activism by minority groups, particularly women's movements, been towards policy-making concerning gender equality and women's rights?
11. Do these movements have the capacity to influence policy reforms and implementation?
12. What approaches have they adopted in the past? And would you say they have been effective?
13. Are you aware of the activism around the tampon tax?
 - i. What are the reasons for the activism around the tampon tax?
 - ii. Have there been any successes?
 - iii. What have been the challenges?
14. Do you think that the activism around the tampon tax has received the traction it deserves? [*Probe for strength: explain why you think activism has received much attention or not*]
15. Do contestations for tax reforms receive equal attention for males and females?
16. What would be your recommendations for activism in tax policy reforms [*Probe: the methods and strategies adopted by these activists?*]
17. How can your group reposition itself to upscale advocacy for gendered tax reform?



APPENDIX C: INTERVIEW GUIDE FOR POLITICAL PARTIES

This interview seeks to collect data for a study titled: “The Political Economy of Gender Equity in Tax Reforms: A Case of the Tampon Tax”. The information you provide will help to understand the contestations around taxes on Menstrual Hygiene Products (MHPs) in Ghana. Information given would be handled with strict confidentiality. However, you may choose to decline to answer a question(s) if you cannot or do not want to share information on the subject.

A. How do systemic socio-political and institutional factors affect reforms on tampon tax?

1. Are you aware of the tampon tax?
 2. What are the major obstacles in making tax policy reforms especially on tampon tax?
 - i. Are there economic/ political underpinnings that sustain the relevance of the tampon tax or block the necessary reforms in the policy? [Probe: Is it because of the *tax benefits, easy to collect, etc.*]
 - ii. Are there social/ cultural underpinnings that sustain the relevance of the tampon tax or block the necessary reforms in the policy? [Probe: *Few women’s voices or presence in tax formulation, lack of knowledge about the stigma/effect of tampon tax on accessibility by women; the general invisibility of the issue or menstrual taboos*]
 - iii. What are the *three* key challenges faced by Parliament in passing tax policy reform especially tax on Menstrual Hygiene Products (MHPs)? Why are they difficult to pass or implement?
- 
- The logo of the University of Ghana is a large, semi-transparent watermark in the background. It features a shield with three golden trees at the top, a central golden emblem, and a banner at the bottom with the Latin motto "INTEGRI PROCEDAMUS".

B. How do the roles of different policy actors within the state shape political contestations around gender equity in tax reforms on tampons in Ghana?

3. Who are the actors/ institutions involved in tax policymaking and reform in Ghana? [Probe: what specific roles do they play?]
4. Can you give specific instance (s) of power-play among the various actors?
5. Is gender considered in tax policy formulation?
6. Who/what is responsible for ensuring that tax policies are gender-responsive? [Probe: laws, institutions, regulations, treaties, etc.]
7. Do political parties have a significant interest concerning the attainment of gender equity in tax reforms? [How influential are party executives/ members in making tax reforms- especially gender equity?]
8. Has your political party demonstrated commitment to ensuring equity in tax reforms- the scrapping of tampon tax? [Probe: how have they shown that commitment in ensuring tax reforms; ask what specific groups or committees or individuals]

C. How does gender impact political activism and coalitions necessary to engender policy change and tax policy reform in Ghana?

9. How organized are women groups (inside and outside of parliament) in pursuing gender equity in tax reforms?
10. Are there sufficient coalitions among groups interested to ensure gender equity in tax reforms?
11. What are the strengths/weaknesses of strategies and methods used by existing coalitions in pursuing gender equity in tax reforms- the scrapping of tampon tax?

12. Does political activism lead to tax policy reform?
13. Can you give specific instance(s) where political activism influenced policy change, particularly, in tax policy reform?
14. In your opinion, does gender play a role in the ability of political activism to attain results?
15. Do contestations for tax reforms receive equal attention for males and females?
16. How can political parties effectively promote gender equity in tax reforms?

