



HM Treasury



HM Revenue
& Customs

Vaping Products Duty:

Consultation response

October 2024

Vaping Products Duty: **Consultation response**



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Chapter 1

Introduction

1.1 Electronic cigarettes, e-cigarettes and vapes are all terms used to describe a battery-powered device which allows its user to inhale a nicotine or nicotine-free liquid through a vapour rather than smoke. Vaping products generally describes products including but not limited to e-cigarettes, refill containers, pre-filled pods or cartridges and e-liquids.

1.2 At Spring Budget 2024, the previous government announced the introduction of a new excise duty on vaping products and consulted on the design and structure of the duty.

1.3 This government will proceed with the duty. Vaping Products Duty (VPD) will raise revenue to fund vital public services like the NHS, defence, education and smoking initiatives which support a smoke-free UK. It will decrease the incentive to vape for non-smokers and young people. The government will also introduce a one-off increase in tobacco duty to ensure the duty on vaping does not make smoking more attractive. This preserves the financial incentive to switch to vaping for existing smokers.

1.4 Following feedback from the consultation (found [here](#)) the government will implement a flat rate structure at £2.20 per 10 ml. The single rate structure is in line with the majority of international counterparts; will be simple to administer for businesses; and will raise vital revenue for the government. The objectives have been updated to reflect views expressed during the consultation process and to better reflect what can be achieved from the introduction of the new duty. The new objectives are set out below:

1. To reduce the number of non-smokers and young people that vape by reducing the affordability of vaping products in recognition that vaping is not risk free;
2. To raise revenue to fund vital public services such as the NHS and smoking initiatives supporting a smoke-free UK;
3. To ensure that the duty is proportionate to administer for both businesses and HM Revenue and Customs (HMRC); and,
4. To ensure the introduction of the duty does not make smoking more attractive.

1.5 The Chief Medical Officer (CMO) has been clear that vaping is not risk-free and those who do not smoke should not vape¹. While vaping can play a role in helping smokers quit, there is established concern about the unknown long-term harms. The duty will contribute to the reduction of harms caused by nicotine addiction and risks related to vaping by reducing the rates of vaping among young people by impacting the affordability of vaping products.

1.6 Evidence shows that there have been pronounced increases in the prevalence of vaping across the UK, especially among young people. One million people in England now vape despite never having been regular smokers, a seven-fold increase in just three years. Vaping rates are highest amongst 16-24 year olds, with 15.8% vaping daily or occasionally. Statistics show there are around 5.1 million vape users in Great Britain as of 2023².

1.7 The government is taking a range of actions to combat the increase in vaping. The Tobacco and Vapes Bill will create the first smoke-free generation, gradually ending the sale of tobacco products across the country and banning vapes from being deliberately branded and advertised to children. The UK government has laid legislation to ban the sale and supply of single-use vapes in England, which will make it illegal to sell or supply vapes that are not rechargeable and refillable. The ban will come into force from 1 June 2025 to allow business sufficient time to run-down stocks. The UK government and devolved governments have worked closely and will align coming into force dates.

1.8 The government will also deliver an ambitious package of support to help current smokers to quit. This includes providing an additional £70 million per annum for local Stop Smoking Services, working to ensure all NHS hospitals offer 'opt-out' smoking cessation services and delivering the national Smoke-free Pregnancy Financial Incentives scheme and the Swap to Stop scheme.

1.9 While these measures will help support the government's ambition to tackle the harms of vaping for young people and non-smokers, issues remain around the affordability and accessibility of vaping products and regulation of the market. There is still more to be done to ensure those who do not smoke are not at risk of nicotine addiction and the potential long-term harms of vaping. Increasing the price could help deter young people and non-smokers from vaping.

1.10 A vaping duty will complement the other measures announced by the government, including the ban on the sale and supply of disposable vapes. The duty will further disincentivise young people and non-smokers who currently use refillable products or who may switch

¹ <https://www.gov.uk/government/speeches/chief-medical-officer-for-england-on-vaping>

² [Vaping among adults in England who have never regularly smoked: a population-based study, 2016-24 - The Lancet Public Health](#)

to refillable products in response to the ban. This will protect these groups from the harms of nicotine addiction and the unknown long-term effects of vaping, in line with the advice from the CMO.

1.11 There is currently a significant difference in price between vapes and tobacco products, in part because vapes are only subject to Value Added Tax (VAT). Tobacco attracts both VAT and excise duty. Increases in tobacco duty has supported the reduction of the number of young people smoking and disincentivises smoking generally, the government will introduce a one-off increase in tobacco duty to maintain the financial incentive to choose vaping over smoking. The CMO is supportive of a one-off increase in tobacco duty to maintain the significant duty differential between vaping products and cigarettes and the financial incentive to switch away from smoking.

1.12 This document sets out the government response to the views raised through the consultation process, and how it intends to introduce the policy. Chapter 2 sets out the summary of responses alongside the government response, outlining the chosen rate structure as well as detailing the specific requirements of the duty regime. Chapter 3 sets out a technical consultation on additional compliance measures.

Responding to the technical consultation

1.13 Along with the government's response to the consultation, this document includes a further consultation on additional compliance measures to complement HMRC's traditional tax compliance activity. This includes proposals for duty stamps on vaping products, and questions on possible controls on the supply of nicotine. This is set out in Chapter 3.

1.14 The government welcomes contributions from any individual or organisation interested in these compliance measures. This includes, but is not limited to taxpayers, duty stamp providers, industry bodies and public health groups.

1.15 This consultation will run for six weeks and will close on 11 December 2024. Consultation responses should be submitted electronically to via this [form](#) before the closing date. If you are unable to submit a response electronically, written responses and enquiries can be posted to:

Vaping Policy Team, Fourth Floor, Trinity Bridge House, 2 Dearmans Place, Salford, M3 5BS

The government is not able to consider responses that are submitted in any other way.

1.16 Annex B sets out the data protection notice for this consultation.

Chapter 2

Summary of responses and Government response

2.1 This chapter summarises the contributions made by respondents to the consultation (found [here](#)) that ran from March 2024 to May 2024, for which it received 114 responses. In addition, the government held roundtables with industry and public health bodies. This chapter sets out the government's response to the points raised by respondents. It outlines the policy decisions taken following analysis of responses and indicates next steps.

2.2 A full list of businesses and organisations who responded is available in Annex A.

2.3 In parallel to the responses received through the formal consultation, HM Treasury and HMRC also discussed the proposal with other government departments, interested businesses and trade bodies, public health groups, and tax professional bodies.

Duty structure and rate

2.4 The government consulted on a proposal for a three-tiered structure that would increase the duty charged in accordance with the nicotine strength of the liquid. This structure received limited support and will not be taken forward.

2.5 Most respondents, including industry representatives and public health bodies, opposed the three-tiered structure on the basis that it could have unintended consequences. Respondents noted there was a risk of people looking to quit tobacco not successfully switching to vapes due to the incentive to choose vapes at a nicotine strength below their needs, or increasing their consumption of vaping liquid to satisfy their nicotine requirements which may increase vapers' exposure to potentially harmful substances. There were also concerns that a three-tiered structure would be more complex for both businesses and HMRC to administer.

2.6 Many respondents suggested a single, flat rate of duty for all vaping products (regardless of nicotine strength) should be implemented instead. Alongside concerns about the unintended

consequences for smokers and vapers, objections to the proposed three-tiered rate structure included:

- That the structure may lead to additional non-compliance and tax avoidance opportunities which would not exist under a flat rate structure.
- That basing the structure on nicotine strength brings difficulties with testing at the border where under-declaration is suspected.

2.7 Many respondents felt that the objectives of the duty were misguided. This applied regardless of whether they thought the proposed structure would achieve them.

2.8 Some respondents suggested that the duty rates wouldn't increase prices enough to reduce the number of non-smokers and young people that vape by reducing the affordability of vaping products. Several respondents pointed to research on tobacco marketing models to suggest that businesses will reduce their profit margins to absorb the cost of the duty rather than passing it onto consumers, reducing the effectiveness of the measure. Others argued that prices would be increased enough to reduce youth vaping given the increased price sensitivity of younger people could mitigate this concern.

2.9 Most respondents agreed the duty will generate revenue. However, some vaping industry, health and research respondents suggested the revenue may be lower than anticipated due to changes in consumer behaviour and industry reformulation, highlighting evidence from the Soft Drinks Industry Levy. A few respondents pointed to the 70% drop in legal vape sales in Italy following the introduction of a vaping duty.

2.10 Most respondents thought that a flat rate would be easier to administer than a tiered rate structure. Respondents with this view pointed to the cost, time and complexity of nicotine testing. Additionally, some respondents thought the illicit market would be boosted, increasing the enforcement burden on HMRC and other government departments.

Government Response

2.11 Following feedback from the consultation and concerns raised about the unintended consequences of setting different rates of duty based on nicotine content, the duty will be set at a flat rate. This structure will still raise a similar amount of revenue for public services, reduce the affordability of vapes and be proportionate for businesses and HMRC to administer.

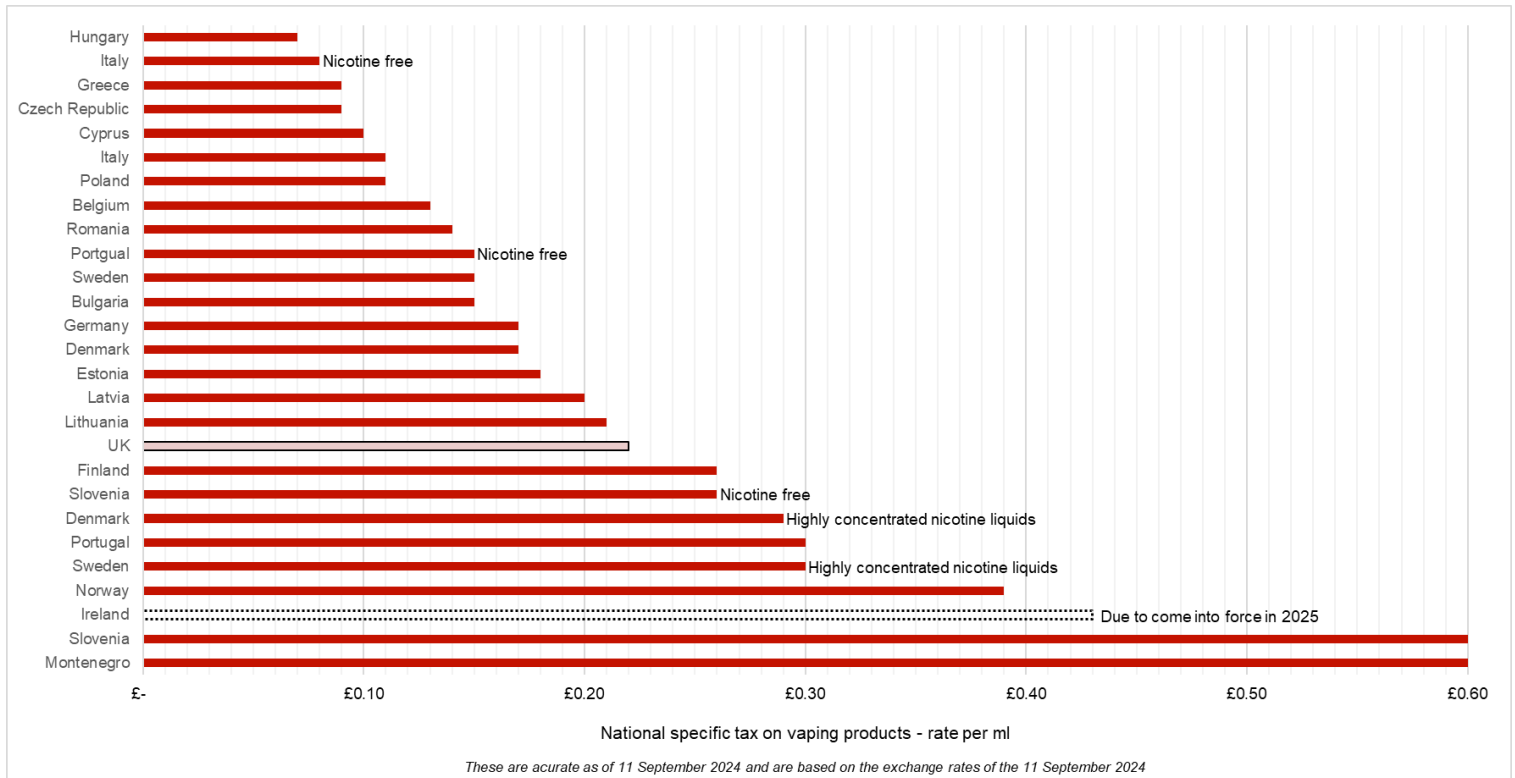
2.12 A single flat rate for all vaping liquid will be introduced at £2.20 per 10ml. This duty rate amount has been set to raise a similar amount of revenue to the previous three-tier structure and is in line with international comparisons, as outlined in Figure 2.A. The duty will be

introduced as an excise duty, which will allow HMRC to use existing enforcement powers and sanctions, and it will be chargeable at the point of manufacture or import. The duty will come into effect on 1 October 2026.

2.13 The duty will raise £525m in revenue, helping to fund vital public services such as the NHS, defence, education and smoking initiatives supporting to live a smoke-free life. The duty will reduce the affordability of vapes which will in turn influence the accessibility of vapes to youth vapers.

2.14 There are around 50 countries that have a national tax on vaping products, targeting liquid as the tax base. This includes Norway and Canada, as well as several States in the USA, such as Georgia and Virginia. Eighteen European countries have introduced their own domestic taxes on vaping products. Methods of taxation vary, however all target liquid as the tax base. The majority target both nicotine-free liquids and liquids containing nicotine at a single flat rate. Italy, Slovenia and Portugal have different rates for nicotine and nicotine-free liquids, while Sweden and Denmark have implemented excise taxes with rate bands for lower and higher nicotine strength.

Figure 2.A Comparison of UK Vaping Products Duty rate and national vaping products taxes in European countries



2.15 An illustration of potential price increase is included below. It assumes full 'pass through' of duty and VAT to prices.

Table 2.A Vaping Products Duty structure

Rate	Comparison to cigarettes
£2.20 per 10ml on liquids.	This is roughly 5.02% of the current total duty on the equivalent quantity of a typical cigarette (assumption of 10ml vaping liquid equating to 100 cigarettes).

Table 2.B Potential price increase

	Refillable liquid (10ml)	Percentage increase in price
Pre-duty	£2.50	N/A
Post-duty (£2.20 per 10ml)	£5.17	105%

Source: HMT/HMRC

Tobacco Duty Increase

2.16 Most respondents felt the duty could make smoking more attractive. A vaping business presented research from the United States demonstrating that increases in vaping taxes correlated with a decline in their usage while increasing smoking rates, suggesting they serve as cross-elastic economic substitutes. Therefore, price increases on one could increase demand for the other.

2.17 Some respondents felt that the introduction of the duty alongside other government measures would unintentionally influence public perception. They argue announced measures, including the duty, had increased the number of people believing vaping to be as harmful, or more harmful, than smoking, making the latter more attractive.

2.18 Vaping products can play a role in helping smokers give up cigarettes and it is important that the incentive to switch is maintained. Smoking is the single most important entirely preventable cause of ill health, disability and death in this country, responsible for 80,000 deaths in the UK a year and 1 in 4 of all UK cancer deaths. Smokers lose an average of 10 years of life expectancy, or around one year for every 4 smoking years. Smoking is also a major cause of premature heart

disease, stroke and heart failure and increases the risk of dementia in the elderly.

Government Response

2.19 To ensure tobacco does not become comparatively more attractive as a result of the duty, the government will introduce a one-off increase in the duty on tobacco alongside VPD on 1 October 2026. This will maintain the financial incentive to choose vaping over smoking. This increase received strong support from the public health community.

2.20 Tobacco duty will increase by £2.20 per 100 cigarettes or 50 grams of tobacco (quantity approximately equivalent to 10ml of vaping liquid).

2.21 The amount of duty and VAT on a 20 pack of cigarettes not on the Minimum Excise Tariff will increase by £0.66 and duty and VAT on a 30g pack of hand-rolling tobacco would increase by £1.58 as a result of the duty increase.

Liability for the duty

2.22 The majority of respondents did not engage with these questions. Those who did included businesses involved in the supply chain of vaping products, trade associations, academics and health organisations related to the vaping or health industry. There were very few responses from private individuals.

2.23 The majority of those who responded agreed with the proposals on when products should be charged with duty and who should be liable to pay. They welcomed alignment with existing regimes.

2.24 A few UK-based producers raised concerns about fairness, suggesting a potential disadvantage legitimate manufacturers might face from imported vaping products being mis-declared to avoid paying the correct amount of duty. They instead endorsed a mechanism where imported 'ready to vape' products are held at port until duty has been paid.

2.25 A small number from the vaping industry expressed reservations around the potential administrative and cost burdens the proposed duty may impose, particularly on small businesses. There was a concern that the additional costs of putting systems and processes in place to comply with the requirements of the duty could make some businesses unviable.

2.26 More than a third of respondents agreed that there should be no exemptions from the duty with some respondents noting a universal approach helps avoid exploitation and loopholes, as well as limiting complexity. There was a mixed response on which vaping products used for other purposes than general sale respondents felt should be eligible for exemptions or reliefs. Suggested exemptions included were

for use in research, testing and clinical trials, exhibitions and when provided as samples.

2.27 Most businesses and organisations welcomed the inclusion of at home production, arguing that the duty could provide a clear, enforceable manufacturing standard that mitigates the risks of the illicit market.

2.28 There was a concern that consumers will undertake home production to avoid paying the duty and expose them to health, hygiene, and safety risks. A vaping organisation stated:

"Not including ... (DIY) vaping products in the scope of the duty would create an incentive for their use, which would in turn increase the risks to health. The safety and hygiene of DIY products cannot be guaranteed."

Government Response

2.29 Rules covering liability to duty on vaping products will operate similarly to rules covering other excise duties. Vaping products that fall within scope will become chargeable with excise duty at the point of their manufacture in, or importation into, the UK.

2.30 Vaping products will be considered 'manufactured' at the point the final product is made. In many cases this will be when vaping liquid has been composed from its ingredients. For example, for a typical liquid, once propylene glycol, vegetable glycerine, flavourings and, if relevant, nicotine are combined. This would be the point at which products are charged with duty.

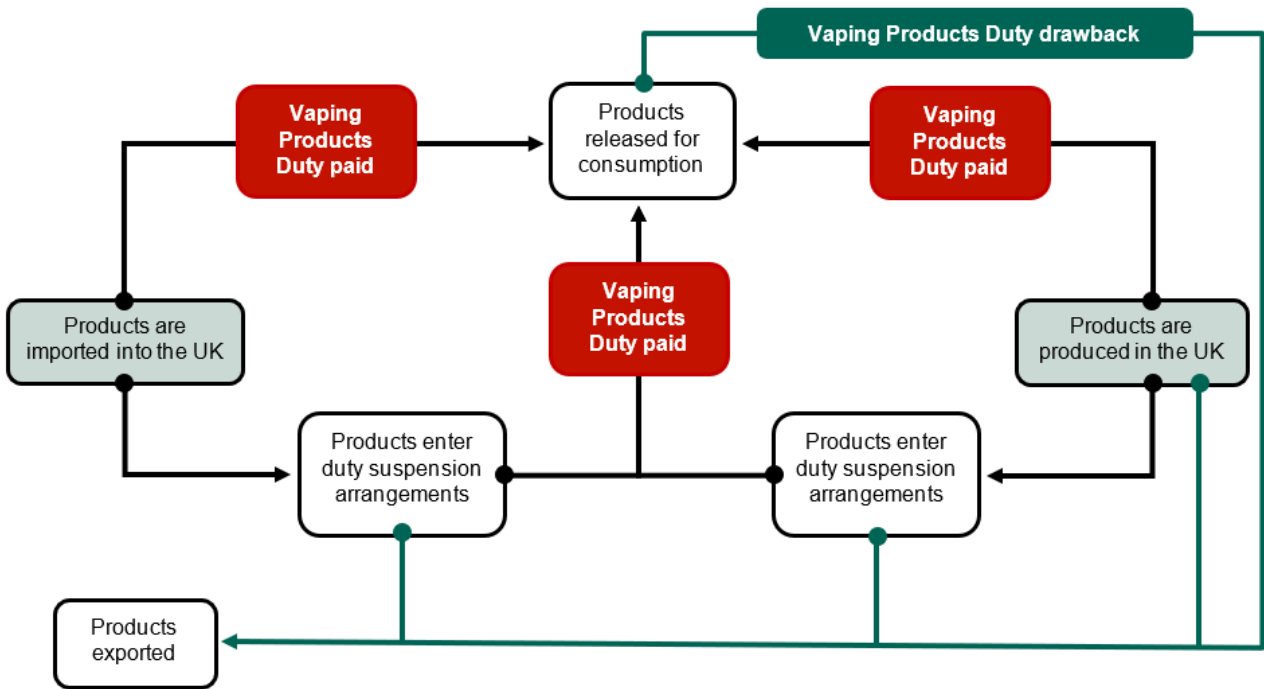
2.31 Excise goods may be held in duty suspense (meaning the payment of duty is on hold) while the goods are held on premises approved by HMRC, providing certain conditions are met. This will be put in place to support business cashflow. Excise duty becomes payable on the finished products once they are released from these arrangements. If there are no agreed duty suspension arrangements in place, then the duty would be payable immediately.

2.32 The UK manufacturer or importer is liable to pay the duty, unless the products are held in duty suspension by another person after initial manufacture or import, in which case it would be that person who is liable to pay the duty when those arrangements cease. In a similar way to other excise regimes, liability will be extended on a "joint and several"³ basis to other entities in the supply chain if it is not accounted for at the appropriate time. This means the duty will be charged on

³ Where liability is several, it is possible to proceed against each person individually and recover from each person individually. Where there is a joint liability, proceedings must be taken against persons jointly, but each person is jointly liable for any debt such that where one person has no funds the whole of the amount of any debt can be recovered from the other person or persons who are jointly liable.

those that knew or had reasonable grounds to suspect that the duty had not be accounted for. If a number of persons are jointly and severally liable, HMRC will be able to take civil recovery action against them all at the same time, or one at a time.

Figure 2.B Impact of Vaping Products Duty on the supply chain



2.33 All vaping products will be within the scope of the duty including those produced at home from base ingredients, such as propylene glycol, vegetable glycerin, flavourings and nicotine.

2.34 The government will not introduce exemptions or reliefs for vaping products. The government recognises the concerns raised that exemptions would increase complexity and could risk of exploitation by illicit actors. Therefore, exemptions or reliefs are not deemed as justified. This does not include circumstances where the UK is obliged to provide relief, such as those required under international law, for example as supplies to diplomatic missions.

UK manufacture: Registration, returns and other requirements

2.35 Most respondents did not engage with these questions. Those who did included manufacturers and retailers of vaping products and organisations related to the vaping or health industries. There were very few responses from private individuals. Overall, respondents were largely in favour of the proposals for UK manufacture.

2.36 Most respondents agreed that all processing activities for vaping products, including bottling and packaging, should only be allowed on

premises registered and approved by HMRC to “ensure compliance and accountability” and to prevent “loopholes that may be exploited”. A small number of businesses and private individuals disagreed with this view.

2.37 Proposed registration and deregistration provisions, which mirrored the approach for existing excise duties, were considered appropriate by most respondents. The need for clear guidance and expectation setting from HMRC to support compliance before implementation was highlighted.

2.38 The majority of respondents supported the monthly return and payment arrangements proposed. Further responses to arrangements, including the number of days after the end of each month for submission of returns and payment, were divided. A nearly equal number of respondents suggested quarterly returns and payments like VAT or supported monthly submissions in line with other excise duties.

2.39 Anticipated one-off and ongoing costs associated with the proposals included the acquisition of appropriate IT systems, staff training, new or upgraded premises, new or upgraded security, accountant and agent fees, and higher insurance premiums. Some specific concerns were raised about the impact of these on smaller businesses.

2.40 In contrast to the support for other proposals which align with existing excise duties, the majority of respondents opposed the proposed record-keeping requirements on the basis that they would potentially increase costs, be time consuming and complex. However, others were content that the proposed record keeping requirements would be straightforward if “aligned to existing tobacco requirements” and if “standardisation for compliance and practices” was ensured.

Government Response

2.41 The government has considered comments from the consultation with regards to the requirements for UK manufacturers. Most respondents were supportive of the proposed requirements and agreed they were appropriate measures.

2.42 Any person or business intending to manufacture vaping products in the UK will need to seek approval to register those premises. The manufacturer will also be required to seek approval to register any associated premises in which they wish to store vaping products in duty suspense after manufacture before they are released onto the market.

2.43 To mitigate the risks of illicit activity and protect revenue, all separate premises that may be used for further processing, e.g. adding flavours or nicotine, or packaging of vaping products will need to be approved by HMRC for duty suspense.

2.44 A responsible person in the business will be required to provide certain information as part of the registration process. This includes:

- the name and address of the business;
- their VAT or Corporation Tax number (if applicable);
- the address, purpose, and intended production level (or storage capacity) of the premises;
- plan of the premises;
- whether the vaping products to be manufactured or stored are intended for supply in the UK, export, or both;
- the security arrangements for the premises;
- the volume of vaping products manufactured or imported into the premises in the last 12 months;
- the product lines along with previous/expected volumes that are liable for the duty;
- specification of whether the business owns the brand, or whether goods are produced under licence or contract, including the name of the business they are producing for;
- the name of responsible person at the business;
- bank details to be used.

2.45 Registrations will be permitted to cover more than one premises owned by a single entity. Most respondents were supportive of this on the basis that it created a strong incentive for compliance across all a business's premises and kept administrative burdens to a minimum. Joint registrations covering more than one legal entity that manufactures and/or stores vaping products in the same premises will not be permitted in line with respondents' views that these would be too complex to administer and enforce.

2.46 HMRC will be able to refuse an application for registration with reasonable cause and may revoke registration where there is evidence of persistent or serious non-compliance, lack of due diligence, etc. A registered person or businesses will be able to apply for deregistration when they stop producing vaping products liable to the duty.

2.47 Business will be required to submit monthly returns online with the details of the vaping products upon which duty is payable and how much duty is due. These monthly returns must cover the calendar month and electronic payment of the duty due will be required 14 days after the end of the month. This is in line with the tobacco duty regime.

2.48 Duty credits or repayment will only be available for duty paid products which are returned by a customer to registered premises as

they are no longer in a saleable condition and are then destroyed. Respondents broadly agreed that this appropriately covered all circumstances where repayment of duty or a duty credit should be permitted. HMRC will require evidence of the product's destruction before making a duty credit or repayment.

2.49 HMRC will allow adjustments for over and under declarations where the duty has been overpaid or underpaid due to errors. However, as in other regimes, HMRC may limit the circumstances in which such claims can be made.

2.50 Manufacturers of vaping products will be required to keep detailed business records as part of their obligations under duty registration. HMRC would reasonably expect legitimate businesses to have this information available, therefore the requirements should not increase complexity, costs or be time intensive. These are also in line with other excise regimes. This includes quantities and descriptions of the following:

- Materials received into the registered premises;
- Materials used in each manufacturing batch or during any period of manufacture agreed with HMRC;
- Details of materials disposed of;
- Any waste deriving from materials used and how that waste is disposed of;
- Quantities produced;
- Nicotine content of products produced;
- Type and brand of products produced;
- Dates of production.

2.51 HMRC operates on a 'digital by default' basis and will look to mandate digital channels by which all businesses within the scope of the duty must register, report and pay online, with exceptions only for those who are digitally excluded by virtue of protected characteristics.

2.52 HMRC will provide support and clear guidance for businesses ahead of implementation. The digital service for registering will also be available in good time to allow business to prepare for the introduction of the duty.

Treatment of imports, exports, and duty suspension

2.53 With the exception of duty-free allowances, the majority of respondents did not engage with these questions. Those who did were largely manufacturers and retailers of vaping products and organisations related to the vaping or health industries. Most importers

responded and some taxation specialists, with very little engagement from private individuals.

2.54 Manufacturers and importers of vaping products were largely in favour of the proposed approach for imports. One manufacturer of vaping and tobacco products specifically supported the flexibility of either paying duty at the point of import or utilising excise duty suspension arrangements. Another welcomed the proposed alignment with other excise goods, arguing “this method ensures a clear and consistent application of duty”.

2.55 In contrast, some retailers expressed concerns that the proposals were not sufficient in targeting the risk of illegal products being imported onto the UK market. One specific risk highlighted was where goods marked for export are instead circulated on the UK illicit market. To address these concerns, several respondents supported the proposal for a financial guarantee. A regulatory consultancy suggested a licensing system for importers and retailers, with significant penalties for breaches.

2.56 The majority of industry respondents were in favour of the proposals for duty suspension. They welcomed the alignment with other excise regimes, especially respondents with links to the tobacco industry, and the ability of businesses to use suspension arrangements to manage cash flow.

2.57 One manufacturer expressed concern that limiting the number of duty suspended movements following importation would cause difficulties due to the nature of the UK market. They said it would create a potential competitive advantage for businesses which supply products directly, such as tobacco manufacturers.

2.58 Nearly all respondents agreed that the Excise Movement and Control System (EMCS) should be used to record duty suspended movements of vaping products. Many producers, importers and wholesalers noted that EMCS was effective in tracking movements and ensuring compliance in other excise regimes. They stated that it would provide similar benefits for vaping products.

Government Response

2.59 The duty will become chargeable when vaping products are imported into the UK. The person or business that imports vaping products will be the legal entity responsible for the goods entering the UK and as such would have an obligation to ensure:

- excise duty is paid at the point of importation (or release from Customs Special Procedures) via a customs declaration, or;
- the products are placed into an excise duty suspension arrangement.

- 2.60 Vaping products may be placed into a duty suspension arrangement once the goods are released from customs controls into free circulation.
- 2.61 Vaping products in duty suspense must only be moved between approved people and approved premises using the Excise Movement and Control System (EMCS).
- 2.62 Only approved warehouses or the registered premises of vaping product manufacturers would be permitted to receive vaping products in duty suspension.
- 2.63 Similarly to goods manufactured in the UK, any further processing or packaging of products that might affect the overall duty due should be carried out in premises registered and approved by HMRC for that purpose, and payment of the duty suspended until the products are finished and ready to be sold.
- 2.64 No duty suspended movements will be permitted once vaping products have been placed in packaging intended for retail sale. For products imported into UK already in packaging intended for retail sale, no further duty suspended movements will be permitted beyond the initial movement to an excise warehouse or registered premises following importation.
- 2.65 To mitigate the risks of products being diverted to the illicit market, HMRC will require financial security (such as a guarantee) to be provided for goods moving under a duty suspension arrangement. If HMRC deems it necessary for the protection of revenue, security may be required where the goods are stored in registered or approved premises under duty suspension.
- 2.66 A quantitative duty-free allowance for travellers for vaping products will be introduced. The exact allowance will be determined in due course.
- 2.67 Arrangements similar to those for existing excise regimes will be introduced for vaping products loaded for use as stores on ships, trains or aircraft bound for destinations outside the UK, meaning the duty will not be charged on these products.
- 2.68 Businesses who are approved or registered to hold vaping products in duty suspension will be able to move products in duty suspension to a place of export.
- 2.69 For those businesses who have paid the duty on vaping products, which are subsequently exported, drawback arrangements will be available for the duty to be refunded. In order to claim drawback, the claimant needs to provide evidence that the products have been exported and they are UK duty paid. Evidential requirements for claims will reflect the rules already in place for excise duty drawback. For further information on drawback, please see [guidance on GOV.UK](#).

Compliance and enforcement

2.70 The majority of respondents did not engage with these questions. Those who did were primarily manufacturers of vaping products, importers and retailers. Respondents from academia and the health sector engaged with questions on compliance tools.

2.71 Of those who responded, there was a roughly equal split on whether bespoke compliance arrangements for the duty were required. Industry respondents raised risks specific to the vaping market including:

- The illicit market and potential increase in demand for illicit products due to the duty.
- Illegal products being shipped under the wrong commodity code and under-declaration of duty liability on documents.
- The number and diversity of businesses involved in the vaping sector, which may increase the enforcement challenge.

2.72 Most vaping manufacturers and retailers, as well as their representatives, felt that the proposed penalty and compliance approach was proportionate and welcomed alignment with the controls on other excise goods. Some retailers and importers favoured stricter rules with larger fines and prison sentences where illicit activity was discovered.

2.73 A few respondents argued for either “light touch” regulation for accidental non-compliance or a grace period to allow businesses to adjust to the new requirements before implementing penalties.

2.74 There was no consensus on whether a Track and Trace system should be introduced for vaping products, with slightly more respondents opposing the proposal. Industry respondents, anti-smoking groups and professional organisations highlighted the financial and administrative challenges which would impact smaller businesses in particular.

2.75 A few industry and health respondents raised concerns that introducing a Track and Trace system could provide tobacco manufacturers who also produce vapes with a competitive advantage, due to their familiarity with, and greater operational readiness for, such a system. Furthermore, those in the health sector suggested that the risks of illicit market should be accurately assessed before considering whether a Track and Trace system would be an effective and proportionate compliance tool.

2.76 Other industry respondents and health groups supported a Track and Trace system on the basis that it could help monitor products throughout the supply chain, support enforcement efforts and prevent illicit products entering the legitimate market. Industry stakeholders with links to the tobacco industry, and who were therefore familiar with

Track and Trace, generally supported a similar system for vaping products.

2.77 Duty stamps attached to products at import or manufacture were frequently suggested as an effective compliance tool, particularly by producers and importers. Examples of their use in other countries were used to argue they provide visible proof that the correct amount of duty has been paid and that products are genuine. One health organisation suggested “a tax stamp system using digital encrypted stamps, could further prevent and reduce the illicit trade of vaping products”. Some representative organisations emphasised that any duty stamp system should be robust, carefully targeted and enable businesses with limited financial capacity to comply with requirements.

2.78 A few industry respondents said additional compliance tools would not be appropriate, with some stating more tools would represent regulatory overreach.

Government Response

2.79 The government has considered responses in relation to enforcement of the duty. HMRC will adopt similar compliance and enforcement powers to those that are already in place to administer other taxes and duties. For example, requiring businesses to provide HMRC with information and documents that can help to calculate the correct level of duty, HMRC will also be able to challenge the content of any return and assess for additional liability where necessary.

2.80 The government will ensure that necessary civil and criminal investigation powers are available to address non-compliance, for example, in cases of fraudulent evasion of the duty. HMRC will have the powers to seize vaping products on which the correct amount of duty has not been paid, or where there are other significant compliance failures. This power would also extend to other items involved in noncompliant activity, for example manufacturing equipment used in an illicit vape factory or vehicles used for smuggling vaping products. These powers, and how they are exercised, would reflect existing excise regimes. Any decision to prosecute would be taken by the UK prosecuting authorities per existing procedures. The sanctions available, and their levels, will mirror existing excise sanctions.

2.81 Penalties for this duty will align with those used across HMRC’s regimes in circumstances such as:

- manufacturing in unregistered premises
- wrongdoing, such as holding or supplying duty unpaid goods without appropriate approval
- late filing of returns
- late or non-payment of duty

- failure to provide information
- failure to keep required records
- submitting inaccurate information

2.82 Where businesses do not agree with HMRC decisions, they will have a right of appeal.

2.83 HMRC will not implement a Track and Trace system alongside the duty in 2026. This decision is based on consultation responses and HMRC's assessment which suggests that the burdens related to implementation of a system may not be proportionate nor would the system target the specific risks to revenue posed by the sector. HMRC will keep the need for a track and trace system under review following the introduction of the duty.

2.84 However, given evidence provided on the risks of non-compliance and illicit activity, there is a need for additional compliance measures to complement HMRC's traditional tax compliance activity. The government therefore intends to implement vaping duty stamps alongside the duty. Chapter 3 sets out detail on how the government proposes vaping duty stamps will work. The government would welcome views from stakeholders on its proposals.

2.85 Further, the government is exploring potential controls on the supply of nicotine to combat the risks related to the illicit production of vaping products. The government welcomes views on this in Chapter 3.

Next steps

2.86 Following confirmation from the Chancellor that the duty will proceed, the government asks that interested parties, such as those involved in the vaping industry, complete the consultation in Chapter 3 on additional compliance measures to better understand how these can best be implemented to minimise burdens on businesses. This consultation will run from 30 October to 11 December for a total for 6 weeks.

2.87 Following the closure of the consultation, the government will look to introduce legislation for the duty in Autumn 2025 ahead of the duty coming into force on 1 October 2026 with registration available from 1 April 2026. There is a lead-in period to allow businesses to prepare for the duty and implement processes as needed.

2.88 Further guidance for industry will be published on GOV.UK to support preparations for the duty.

Chapter 3

Consultation on additional compliance measures

3.1 This consultation can be completed using this [form](#).

3.2 As outlined in Chapter 2, the government now intends to implement a vaping duty stamp scheme. This chapter sets out in further detail the proposals for how the scheme is intended to work.

3.3 Vaping duty stamps will help enable HMRC's strategic objective of making it easy to get tax right and hard to bend or break the rules. Vaping duty stamps will support both enforcement bodies and industry in identifying products that are non-duty paid, therefore illicit. They may also help HMRC to manage the initial sell-through period and limit the duty avoidance practice known as forestalling. This is the practice of clearing large quantities of excise goods from duty suspense immediately prior to a rate increase to avoid paying the new rate.

3.4 HMRC are also exploring options to limit illicit production of vaping liquids by placing controls on the supply of nicotine. Such controls may help prevent nicotine solutions used in the manufacture of vaping products from being obtained by those seeking to commit tax fraud by producing products in premises which are not approved by HMRC.

3.5 The government is running this consultation to seek your views on the proposed design of the vaping duty stamp scheme and whether HMRC should implement controls on the supply of nicotine.

About You

3.6 Businesses, organisations and individuals may have different perspectives, and we are interested in understanding the context of the answers you give to all the questions in this consultation.

1. In what capacity are you responding to this consultation?

- A business?
- An organisation? (If so, please provide details (e.g. trade/health body))

- An individual

2. If you answered 'a business' please specify which of the following describe your business:

- a UK producer of vaping products to which you own the brand
- a UK producer of vaping products to which you do not own the brand
- a UK packager of vaping products that someone else has produced
- an overseas producer of vaping products
- an importer of vaping products into the UK
- a UK retailer
- a UK wholesaler or distributor
- a provider of duty or tax stamps
- a business providing goods or services that support the production, packaging, importation, or supply of vaping products in the UK – please provide details
- another type of business – please provide details

3. If you are a business, where is your business established?

- United Kingdom (UK)
- Isle of Man
- EU – please state country
- Non-EU – please state country

4. If you are a business, how many staff do you employ?

- Fewer than 10
- 10-100
- 101-500
- More than 500

Tobacco industry declaration

3.7 As a party to the World Health Organization's Framework Convention on Tobacco Control (FCTC), the UK has an obligation to protect the development of public health policy from the vested

interests of the tobacco industry. To meet this obligation, we ask all respondents to disclose whether they have any direct or indirect links to, or receive funding from, the tobacco industry.

5. Do you have any direct or indirect links to, or receive funding from, the tobacco industry? Yes/No.

Implementation

3.8 Vaping duty stamps would need to be applied to any vaping product manufactured in or imported into the UK. Duty stamps will be available in good time ahead of the scheme going live to afford businesses time to get their facilities ready and acquire the duty stamps. Timings will be confirmed as part of this consultation.

3.9 Only businesses who have registered with and been approved by HMRC will be eligible to obtain vaping duty stamps. This registration process may include additional checks to those set out in the consultation. The government may require that a financial guarantee is posted with HMRC before duty stamps can be purchased. Businesses will not be required to pay the full duty liability to purchase duty stamps, and the act of purchasing duty stamps does not indicate that duty has been paid. Purchasing stamps will be an additional cost to the duty liability. However, and subject to commercial agreements, HMRC expect this to be a small additional burden.

3.10 By linking eligibility to purchase duty stamps with registration for the duty, risks of duty stamps being diverted to the illicit market will be reduced without creating unnecessary burdens on businesses. HMRC will provide support and clear guidance for businesses ahead of the implementation of duty stamps to help them prepare.

3.11 It is anticipated that businesses will acquire duty stamps direct from a commercial provider appointed by HMRC and affix these stamps as part of the manufacturing or packaging process. Products imported into the UK would need to have stamps applied before entering the UK or before leaving duty suspension arrangements if products are placed into these following importation. Overseas manufacturers who wish to apply duty stamps during the manufacturing process must appoint a UK representative to be legally responsible for their duty stamps. It is anticipated that this will typically be the importer of the goods. The duty stamps scheme will impose administrative costs in addition to those set out in the impact assessment published in the [Vaping Duty Products consultation](#). A further impact assessment will be carried out when the policy is finalised.

3.12 To limit the risk of stamps being diverted to the illicit market, the government intends to control the overall number of duty stamps in circulation. To achieve this, HMRC may make an assessment of the number of duty stamps that is reasonable for a business to receive in a given period. We will work with businesses to establish the methodology of this assessment. HMRC may use data from duty

stamps previously purchased and applied by a business as well as data from duty returns to support this assessment. The expectation is that the number of stamps bought at any one time should only cover approximately three-months' worth of production.

3.13 The government is proposing a grace period after which all vaping products sold in the United Kingdom must carry a duty stamp. HMRC will work with businesses to establish the duration of the grace period and a process for unsold stock at the end of this period.

3.14 HMRC values the input of stakeholders and interested parties. We will consider your response to help shape the duty stamps scheme.

- 6. How much time will businesses require to amend manufacturing processes to include the application of stamps? Please explain your answer and provide any supporting evidence.**
- 7. How far in advance of the scheme going live do stamps need to be available to businesses?**
- 8. Do you think there should be a registration system in place for businesses to be approved to purchase stamps? Yes/No, please provide reasons for your answer.**
- 9. Is there anything that needs to be considered in order for businesses to buy stamps direct from a provider?**
- 10. Do you foresee your business requiring specialist equipment to affix stamps to products? Yes/No. Please provide details of how you anticipate affixing stamps would fit into manufacturing lines.**
- 11. Do you agree that that for imported products stamps should be affixed before clearing customs control, or if being placed in duty suspense on import, before they leave duty suspense arrangements? If neither, at which point of the process should stamps be affixed?**
- 12. Do you agree that overseas manufacturers should have a UK representative who is financially responsible for their stamps? Yes/No, please provide reasons for your answer.**
- 13. Is there anything, in addition to data from duty returns and from duty stamps previously purchased by a business, that should be taken into account when making an assessment of the number of duty stamps a business may receive in a given period?**
- 14. How long should any grace period, to clear stock from supply chains which does not carry a stamp, be?**

15. How long should any a grace period, to clear retail stock which does not carry a stamp, be?

Stamp Design and Operation

3.15 Duty stamps are typically brightly coloured, acting as a visual aid for enforcement officers, businesses and consumers to identify that a product should be duty paid quickly. Duty stamps can be manufactured to contain easily identifiable features such as a specific image and/or hologram features. They can also incorporate overt, covert and forensic features, making them difficult to counterfeit. The government intends to implement a number of these security features for vaping duty stamps. These features will be of a similar standard to the existing requirements for tobacco security labels.

3.16 The government also intends to incorporate a degree of digital tracing and authentication into the final stamp design. This will not be a Track and Trace system as exists for tobacco nor impose the requirements of this system. Tracing will be tied to the duty stamp rather than requiring businesses to implement separate systems.

3.17 These digital tracing elements of the vaping duty stamp would require manufacturers to capture metadata about their product. This metadata could include the manufacturer, the product the stamp is applied to, when the stamp was applied and when the product left duty suspense. This data capture could be achieved by the business scanning the associated stamp into a database maintained by HMRC's chosen supplier. For larger operations, we understand this may require 'parent-child' style stamps⁴. HMRC would look to reconcile this data with duty receipts to support compliance operations.

3.18 These stamps may also support HMRC in reducing the tax avoidance practice of forestalling. This is the practice of clearing large quantities of excise goods from duty suspense immediately prior to a rate increase to avoid paying the new rate. An approach HMRC uses for tobacco is to limit the number of goods that can be cleared before a duty rise in an 'anti-forestalling period' after a rate rise is announced. Further information on tobacco anti-forestalling restrictions is [available on GOV.UK](#). HMRC intends to use data collected from the duty stamp scheme to limit clearances from each business during the period before an anticipated rate increase to their typical clearance rate over the preceding twelve months.

3.19 The government understands that it is possible that some stamped goods may need to be exported or otherwise diverted for non-duty paid purposes. Where this occurs, it is proposed that the stamps

⁴ When products are shipped in large quantities, it may be impractical to scan the stamp on each individual product. 'Parent' stamps can tie a large number of 'child' stamps together digitally. This means that a large package of individually stamped products can carry a 'parent' stamp and when scanned will update the records of all 'child' stamps contained within.

must be destroyed and deactivated electronically with evidence provided of their destruction. This will support HMRC in ensuring that only products that have paid duty are placed on the UK market. Guidance will be provided on the evidence required to demonstrate destruction and penalties will be imposed on those who fail to destroy and deactivate the duty stamps on these products.

3.20 The government is keen to understand the impacts of this proposed operation on existing supply chains, and what metadata HMRC should be aiming to collect.

3.21 Finally, the government is considering whether to incorporate design elements into the stamps to reflect the volume of the product on which they are placed. For example, a 10ml refill bottle would have to carry a stamp which states "10ml". HMRC could use this information to help reconcile duty receipts. The government is keen to understand the practicalities of this.

- 16. Please outline the volume in millilitres of the products you manufacture or supply.**
- 17. Do you agree with the level of security HMRC is seeking to apply to vaping duty stamps? Yes/No, please provide additional information if no.**
- 18. Are there any other security features the government should consider for vaping duty stamps? Yes/No, if yes please provide detail of these.**
- 19. Do you agree with HMRC's approach to digitalisation of vaping duty stamps? Yes/No, please provide more information if no.**
- 20. Do you agree the list of proposed metadata? Yes/No, please provide more information if no.**
- 21. What impact, if any, will this proposed operation of vaping duty stamps have on your business?**
- 22. Do you agree that HMRC's approach will limit forestalling? Yes/No, please provide more information if no.**
- 23. On average, how much stock do you generally hold prior to distribution?**
- 24. We anticipate that some stamps will be lost or destroyed in ordinary operation. If you have experience of duty stamps in operation in other countries, please indicate how often this occurs.**

Associated packaging requirements

3.22 The government intends for the vaping duty stamp to 'seal' the product, such that when the product is opened the stamp is destroyed. HMRC therefore need to understand existing product lines and specific requirements to consider. HMRC will continue to work with other government departments to ensure the duty stamp placement is compatible with other packaging requirements such as health warnings.

25. Do you sell or supply products that are not packaged within a box? Yes/No if so, please provide information on these products.

26. Stamps can either be supplied 'dry', meaning businesses would use their own adhesives to affix them to products, or 'wet' where an adhesive is pre-applied by the provider. Would stamps need to be available to purchase 'dry', 'wet' or both?

27. Please provide information on common packaging designs, e.g. dimensions of your retail packages? Do boxes generally open at both ends?

28. Is there any other information about how products are packaged that needs to be considered?

29. Please provide us with details of design features that you believe are important to protect the integrity of the systems in place.

Costs

3.23 The cost of purchasing the stamp itself would be borne by vaping businesses and be paid directly to a supplier appointed by HMRC. There would be no requirement to pay the duty up front – however, HMRC may reconcile stamp purchase volumes with duty receipts to support compliance activity.

Experience in other jurisdictions

3.24 We know some manufacturers already apply duty stamps to products that are exported to other jurisdictions and want to offer those with experience the opportunity to provide any information they believe may be relevant to the design and implementation of a vaping duty stamps scheme.

30. Do you currently, or have you ever, had to buy and affix stamps to products for other jurisdictions you export to? Yes/No. If so, please outline how you adapted supply lines or facilities to factor in this process and costs involved.

31. How do you apply the stamps to your products? Please give details of the process and equipment used.

32. Is there a financial guarantee system in place for the scheme(s) you are engaged with? Yes/No, if so, please provide details.

33. For the scheme(s) you engage with, do you have to pay the full duty amount up front to obtain the stamps? If no, how much do the stamps cost?

34. Is there any further information we should consider?

Penalties and offences

3.25 To ensure that the scheme is enforced effectively, the government intends to introduce several penalties and offences for vaping duty stamps. These would apply following the end of the grace period.

3.26 This would include offences relating to the possession, sale, improper importation or transportation of dutiable vaping products without a stamp, with fines of up to £20,000 in the most serious cases. The government intends to make any goods found without a stamp liable to be seized. In line with our approach for tobacco, HMRC will also have powers to remove legitimate products from a premises found to be in possession of unstamped products outside of duty suspense.

3.27 The government also intends to introduce offences and associated penalties for tampering, forging or affixing counterfeit stamps. HMRC may also include offences and seizure provisions for failing to comply with the vaping duty stamps regulations.

3.28 Additionally, HMRC would receive powers to prevent companies from purchasing stamps where there is repeated or large-scale non-compliance.

3.29 The government may provide powers to HMRC and other organisations to take further steps to restrict sales of vaping products where there is repeated or serious offending.

3.30 Where businesses do not agree with HMRC decisions, they will have a right of appeal.

35. Do you agree that these offences and penalties will be effective in supporting the duty? Yes/No, please provide further information if no.

36. Are there any other offences or penalties the government should consider? Yes/No, please provide further information if yes.

Controls on the supply of nicotine

3.31 Illicit production of vaping products is the manufacture of vaping liquids in premises that are not approved by HMRC to avoid paying the duty. The ability of criminals to produce and sell illicit vaping products

outside of the legitimate vaping market is helped by the wide availability and ease with which the ingredients can be obtained. This includes highly concentrated nicotine solutions.

3.32 The illicit production of vaping products not only undermines legitimate businesses but also results in substantial tax losses. This activity is also a danger to public safety as these production environments may not be sterile or in line with health and safety requirements.

3.33 To mitigate these risks, the government is exploring potential controls on the supply of nicotine which could be used in the manufacture of vaping products.

3.34 Controls on the supply of materials used in the manufacture of tobacco are already in place under the Raw Tobacco Approval Scheme to combat similar risks in tobacco duty. Under this scheme, HMRC requires that persons involved in any activity involving raw tobacco to be approved unless an exemption applies. Persons holding these approvals must follow certain conditions. There are penalties for those who breach these conditions or carry out any activity without approval. Further information on the [Raw Tobacco Approval Scheme is available on GOV.UK](#). HMRC are considering whether a similar approach for nicotine would be appropriate.

37. Do you agree that controls on the supply of non-retail nicotine solutions, such as an approval scheme, will help reduce the risk of illicit production of vaping products? Yes/No, please provide evidence for your view.

38. Are there any activities which you think should be exempt from controls on the supply of non-retail nicotine solutions?

39. Please outline any businesses other than those involved in the manufacture of vaping products who would be impacted by controls on the supply of non-retail nicotine solutions.

40. How do you think your business would be impacted by controls on the supply of non-retail nicotine solutions? Please provide detail.

Annex A

Respondents to the consultation

List of respondents

A.1 The government is grateful to the 43 individuals and following organisations and businesses (listed in alphabetical order) who responded to the consultation:

- 1 Aberdeen City Trading Standards
- 2 Action on Smoking & Health (ASH)
- 3 Arcus Compliance Ltd
- 4 Asda Stores Ltd
- 5 ASH Scotland
- 6 Asia Harm Reduction Alliance
- 7 Association of Convenience Stores
- 8 Asthma+Lung UK
- 9 BAT UK
- 10 British Medical Association
- 11 Cancer Research UK
- 12 CCHG Ltd t/a VPZ
- 13 Chartered Institute of Taxation
- 14 Chartered Trading Standards Institute
- 15 Counterfactual Consulting
- 16 E-Cigarette Direct Ltd
- 17 EVAPO
- 18 Evelyn Partners
- 19 Exceptional Vapes Limited
- 20 Faculty of Public Health
- 21 Fresh (Making Smoking History)
- 22 Go For It Trading Limited
- 23 Green Fun Alliance Ltd

- 24 Haypp Group
- 25 Imperial Brands
- 26 Independent British Vape Trade Association (IBVTA)
- 27 Independent Europe Vape Alliance
- 28 Institute of Chartered Accountants in England and Wales
- 29 Institute of Economic Affairs
- 30 International Association on Smoking Control and Harm Reduction
- 31 iVapour
- 32 JCIC International
- 33 JTI UK
- 34 Juul Labs
- 35 Mirage Cigarettes Ltd
- 36 E-Mist Vapours Ltd t/a Totally Wicked, Farnworth
- 37 Kent City Council
- 38 Kleagrade Ltd t/a ec-aroma
- 39 National Fire Chiefs Council
- 40 New Nicotine Alliance
- 41 Nicotine Research Group
- 42 Nicotine, Tobacco, and Vaping Research Group - London South Bank University
- 43 Page Ltd Vape UK
- 44 Phillips Griffiths Excise Associates Ltd
- 45 Phillip Morris Ltd
- 46 Pillbox38(UK) Limited T/A Totally Wicked
- 47 Public Health Wales
- 48 Right Vape
- 49 Royal College of Physicians
- 50 Society of Chief Officers of Trading Standards in Scotland
- 51 Scottish Government
- 52 Scottish Grocers Federation
- 53 Smoke Free Israel
- 54 The National Initiative to Eradicate Smoking
- 55 Tobacco Research Group

- 56 The UK Travel Retail Forum (UKTRF)
- 57 Tobacco and Alcohol Research Group – University of Bristol
- 58 Tobacco Control Research Group
- 59 Tobacco Harm Reduction
- 60 Total Vapes
 - 61 Touch of Vape Limited
- 62 Vape Club Ltd
- 63 Vapour Central
- 64 Vapourwave West Midlands
- 65 Ventura Consultancy Limited t/a Just Juice
- 66 Wales Safer Communities Network
- 67 WDFG UK
- 68 Wimborne Vape Shop
- 69 Wow Northwest Ltd
- 70 Xyfill Unlimited
- 71 Yorkshire Cancer Research

Meetings held during the consultation

A.2 The Treasury and HMRC jointly held several roundtables during the consultation period. Attendees included:

- Independent British Vape Trade Association, UK Vaping Trade Association
- British American Tobacco, Imperial Tobacco, Japan International Tobacco, Philip Morris International
- Action on Smoking and Health, Cancer Research UK, Fresh Balance

Annex B

Data protection notice

Processing of personal data

B.1 This chapter sets out how we will use your personal data and explains your relevant rights under the UK General Data Protection Regulation (UK GDPR). For the purposes of the UK GDPR, HM Treasury is the data controller for any personal data you provide in response to this consultation.

Data subjects

B.2 The personal data we will collect relates to individuals responding to this consultation. These responses will come from a wide group of stakeholders with knowledge of a particular issue.

The personal data we collect

B.3 The personal data will be collected through email submissions and are likely to include respondents' names, email addresses, their job titles and opinions.

How we will use the personal data

B.4 This personal data will only be processed for the purpose of obtaining opinions about government policies, proposals, or an issue of public interest. Processing of this personal data is necessary to help us understand who has responded to this consultation and, in some cases, contact respondents to discuss their response. HM Treasury will not include any personal data when publishing its response to this consultation. A natural language processor may be used to support the analysis of responses. Personal data will not be made available to this tool.

Lawful basis for processing the personal data

B.5 Article 6(1)(e) of the UK GDPR; the processing is necessary for the performance of a task we are carrying out in the public interest. This task is consulting on the development of departmental policies or proposals to help us to develop effective government policies.

Who will have access to the personal data

B.6 The personal data will only be made available to those with a legitimate business need to see it as part of consultation process.

B.7 We sometimes conduct consultations in partnership with other agencies and government departments and, when we do this, it will be apparent from the consultation itself. For these joint consultations, personal data received in responses will be shared with these partner organisations in order for them to also understand who responded to the consultation.

B.8 As the personal data is stored on our IT infrastructure, it will be accessible to our IT service providers. They will only process this personal data for our purposes and in fulfilment with the contractual obligations they have with us.

How long we hold the personal data for

B.9 We will retain the personal data until work on the consultation is complete and no longer needed.

Your data protection rights

B.10 Relevant rights, in relation to this activity are to:

- Request information about how we process your personal data and request a copy of it
- object to the processing of your personal data
- request that any inaccuracies in your personal data are rectified without delay
- request that your personal data are erased if there is no longer a justification for them to be processed
- complain to the Information Commissioner's Office if you are unhappy with the way in which we have processed your personal data

How to submit a data subject access request (DSAR)

B.11 To request access to your personal data that HM Treasury holds, please email: dsar@hmtreasury.gov.uk

Complaints

B.12 If you have concerns about Treasury's use of your personal data, please contact our Data Protection Officer (DPO) in the first instance at: privacy@hmtreasury.gov.uk If we are unable to address your concerns to your satisfaction, you can make a complaint to the Information Commissioner at casework@ico.org.uk or via this website: <https://ico.org.uk/make-a-complaint>

HM Treasury contacts

This document can be downloaded from www.gov.uk

If you require this information in an alternative format or have general enquiries about HM Treasury and its work, contact:

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Tel: 020 7270 5000

Email: public.enquiries@hmtreasury.gov.uk

