



HM Revenue
& Customs



HM Treasury

Additional Compliance Measures for Vaping Products Duty

**Summary of responses and government's
response**

April 2025

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Introduction

- 1.1. At Autumn Budget 2024, the government confirmed the introduction of a Vaping Products Duty (VPD). Alongside this, they published the [consultation response](#) and launched a further technical consultation on additional compliance measures. The technical consultation covered proposals for a Vaping Duty Stamp (VDS) scheme and questions on possible controls on the supply of nicotine.
- 1.2. Given the risks of non-compliance and illicit activity, the government has decided there is a need for additional compliance measures to complement HMRC's traditional tax compliance activity. These additional measures will allow HMRC to have greater oversight of the vaping market, making it easier to target non-compliance and illicit activity.
- 1.3. The government will proceed with the introduction of a Vaping Duty Stamps scheme as proposed in the technical consultation. Duty stamps will be introduced alongside the duty on 1 October 2026.
- 1.4. The ability 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 such as highly concentrated nicotine solutions can be obtained. Following the consultation, the government has decided to introduce controls on the supply of nicotine to tackle these risks. HMRC will undertake work to develop policy proposals for this scheme which will be shared in due course.
- 1.5. This document sets out the government response to the views raised through the consultation process, how it intends to introduce the Vaping Duty Stamps scheme and next steps for placing controls on the supply of nicotine. The next chapter sets out the summary of responses alongside the government response, outlining how duty stamps will be implemented as well as detailing the specific requirements of the scheme. It also sets out the summary of responses and next steps for controls on the supply of nicotine.

Summary of responses and government response

Vaping Duty Stamps

- 2.1. This chapter summarises the contributions made by respondents to the consultation (found [here](#)) that ran from October 2024 to December 2024, for which it received 82 responses. In addition, the government held roundtables with industry. 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.

Implementation

- 2.4. The majority of respondents engaged with the questions in this section. Those who responded were primarily importers, manufacturers and trade associations. Enforcement bodies, health organisations and suppliers of stamps also engaged with the questions.
- 2.5. Responses varied on how long businesses would need to modify manufacturing processes and when stamps would need to be available to purchase ahead of the scheme going live. The majority of respondents suggested between three to twelve months. Respondents set out that this time was needed for businesses to acquire machinery, update and adapt processes, design packaging, and train staff.
- 2.6. Responses were mixed when asking how long any grace period would be needed for businesses to clear non-duty liable stock from the supply chain including retail stock before all vaping products must carry a duty stamp. Six to twelve months was the most common answer. One trade association noted the importance of balancing clearing stock against the need for enforcement officers to be able to start identifying illicit products.
- 2.7. Overwhelmingly respondents were in favour of a registration system where businesses must be approved by HMRC to buy stamps. Respondents commented that this would help tackle the illicit market as only legitimate, approved businesses should be able to acquire stamps. Respondents also felt it could enable control of the supply of stamps to any businesses suspected of duty evasion. A health organisation noted this would allow the government to increase its understanding of the UK vaping market as well as supporting enforcement bodies.

- 2.8. Respondents generally agreed with the proposal that products being imported into the UK should be stamped before clearing customs, or before leaving duty suspense. Some businesses suggested a stricter approach requiring duty stamps to be applied to imported products only before leaving customs and HMRC should not allow stamps to be affixed within duty suspense. However, a duty stamp supplier commented that having stamps applied overseas may have a higher risk of theft or duplication.
- 2.9. The majority of those who responded agreed that overseas manufacturers should have a UK representative who would be financially and legally responsible for their stamps. Businesses stated that this would give HMRC stronger oversight of the scheme and mitigate the risks of stamps being diverted onto the illicit market. However, one trade association expressed concerns that this may create barriers for some overseas manufacturers.
- 2.10. In relation to businesses purchasing stamps directly from an appointed supplier, one manufacturer highlighted the need to ensure any supplier was capable of meeting production demands as this has caused issues in other jurisdictions. A trade association provided feedback from their members who already apply duty stamps for other markets, they noted that the need to cut stamps from sheets added burdens and “it would be much more convenient to buy stamps in a format that is ready to be applied without further cost or complication.”
- 2.11. On proposals to limit the number of stamps businesses may receive in a given period, concerns were raised that restrictions based on historical data could hinder innovation and market expansion. Some suggested that sales forecasts should also be considered alongside data from duty returns and previous purchases of duty stamps. One respondent opposed the proposal to limit stamps in circulation as “in the interests of free market principles, we do not believe it is appropriate for HMRC to assess the number of tax stamps a manufacturer can receive in a given period” and “that stamps are to be sold only to registered entities which are responsible for its reconciliation, those entities should be able to order stamps according to their needs (based on their long-term plans and market demand).”
- 2.12. Throughout the consultation, a small number of respondents, mainly individuals and retailers, objected to the principle of introducing Vaping Products Duty. They argued that some businesses would be forced to close due to the additional costs and the duty would result in an expansion of the illicit market in the UK.

Government Response

- 2.13. The government intends to introduce the Vaping Duty Stamp scheme alongside Vaping Products Duty (VPD) on 1 October 2026. This means that all vaping products manufactured in or imported into the UK after this date must have a stamp affixed unless being held in duty suspense arrangements. Duty stamps must be affixed to products before they are released from duty suspense.

- 2.14. HMRC will appoint a commercial supplier to produce and supply duty stamps. HMRC expects to appoint this supplier through a procurement exercise later this year.
- 2.15. Only businesses who have registered with and been approved by HMRC will be permitted to order duty stamps from the appointed supplier. Businesses intending to affix duty stamps to products will be able to register to be approved for duty stamps from 1 April 2026 to align with registration for Vaping Products Duty. Once approved, they will be able to purchase duty stamps from the appointed supplier. The registration process will be set out to industry in good time ahead of this opening.
- 2.16. Where an overseas manufacturer wishes to affix stamps as part of their manufacturing process, they must appoint a UK representative who will be legally and financially responsible for the stamps. This means where stamps are lost or otherwise unaccounted for, the UK representative will be liable for the associated penalties. This representative must register and be approved by HMRC. Once approved, they will then be able to order stamps on behalf of the overseas manufacturer. The registration process for UK representatives will be available from 1 April 2026 and be communicated in due course.
- 2.17. Imported products will be required to have stamps affixed before clearing customs control, or if being placed in duty suspense on import, before they leave duty suspense arrangements. Vaping products manufactured in the UK must also have duty stamps affixed before leaving duty suspense arrangements.
- 2.18. To give businesses reasonable time to clear non-duty liable stock, there will be a six-month grace period from 1 October 2026 to 1 April 2027 during which products which were manufactured or imported into the UK before 1 October 2026 do not need to bear a stamp. After this date, all vaping products for consumption in the UK must have a stamp affixed and any products which do not carry a stamp will be liable to seizure and penalties. To apply stamps to non-duty liable stock, businesses will need to have been approved by HMRC to purchase and affix stamps.
- 2.19. HMRC will work closely with the industry and the appointed supplier to support the implementation of the Vaping Duty Stamps scheme and address any issues raised during this process. HMRC will communicate the detailed requirements for implementing the scheme to industry in a timely manner.

Stamp Design and Operation

- 2.20. Many respondents engaged with the majority of this section with some questions only receiving a few responses. Those who responded were primarily importers, manufacturers and trade associations. Enforcement bodies, health organisations and suppliers of stamps also engaged with the questions.
- 2.21. Throughout all sections of the consultation, many respondents from the vaping and tobacco industries disagreed with the proposal to implement physical duty stamps with digital elements incorporated and focused on this in their responses to questions. This group generally preferred a fully digital solution

where digital codes are downloaded and printed directly onto packaging. Concerns with physical stamps focused on the comparatively larger burden and costs to businesses related to affixing a physical stamp and scanning this to activate and trace; the perception that physical stamps are less secure due to vulnerability to counterfeiting; that physical stamps can be lost, damaged or fall off products; and potential pressures on the supply chain due to delays in receiving physical stamps. A few respondents argued for extending Tobacco Track and Trace to vaping products or adopting a similar system to achieve this.

- 2.22. In contrast, others in the industry and enforcement bodies supported the physical element on the basis that it provides a visual aid to support effective enforcement, and the digital element enables the legitimacy to be checked. A trade association highlighted that some of their members felt a physical stamp “has the advantage of being more overtly visible to consumers”, and “a more obvious disincentive to illicit trade”. A leading duty stamp provider welcomed the physical-digital proposal, arguing that “digital without physical is pointless” as “digitisation alone does not go far enough from a security perspective or serve the public as a form of tamper proofing”. One business with links to the tobacco industry supported HMRC’s key objective of a visual security feature and suggested that a robust digital coding solution for duty verification could be delivered separately.
- 2.23. Some respondents suggested security features in addition to those proposed to incorporate into the stamp design. These included invisible UV inks, IR taggants, DNA taggants and Radio Frequency Identifiable Scanners. Those who supported the proposed security features felt these would maximise security by preventing counterfeiting or theft. A duty stamp supplier commented that the government should adopt the same “level of security features as tobacco tax stamps as these have proven effective in schemes around the world”. Respondents from the tobacco industry shared this view. Several respondents suggested covert and overt features within the design should be regularly updated to protect the integrity of the duty stamps. One business stated that recent security advances “now offer a fourth layer of authentication, i.e. a security feature that is truly detectable by any smartphone for both public and authority/inspector verification”.
- 2.24. Similarly, some respondents suggested additional data which should be collected as part of the stamp’s metadata collection. This included data on product volume, producer or importer details and European Community Identification Numbers to enable linking with MHRA notification data. Some highlighted a concern that the cost and time burden of collecting metadata, specifically at points of production and duty release, would place on businesses as well as the risk of errors in collecting the data.
- 2.25. A vaping business claimed duty stamps were a “positive and necessary change for the industry” that would level the playing field through tackling illicit vaping.
- 2.26. Respondents were equally split on whether duty stamps would limit forestalling. Those who agreed that the measure would, noted that the tracing via the digital element allows HMRC to “effectively monitor and cross-reference these details to ensure compliance and safeguard revenue.” Some also highlighted HMRC’s

experience managing tobacco forestalling as a reason for why the forestalling approach would succeed.

- 2.27. Several respondents supported restricting forestalling but questioned whether this could be effectively achieved through physical stamps. Some felt these would need to be complemented with administrative oversight and enforcement measures. Some argued forestalling restrictions could be undermined by the longer time required to obtain physical stamps so felt a fully digital solution should be used instead.
- 2.28. A few businesses argued that anti-forestalling measures are unnecessary as manufacturers do not usually produce an excess of products. They suggested these could be implemented at a later date if there is clear evidence that it is needed. One industry body argued forestalling was “often a necessary business practice, allowing companies to manage stock levels and cash flow effectively”.
- 2.29. Most respondents expected vaping duty stamps to increase costs from purchasing stamps, upgrading equipment and recruiting more staff. Some suggested that these costs would be passed onto consumers.
- 2.30. Experiences in other jurisdictions highlighted that losing or damaging duty stamps is relatively common and depends on the nature of business operations and the country of implementation. Some manufacturers pointed to examples that showed physical stamps had higher loss rates than digital stamps. A few respondents suggested physical stamps were more prone to wastage than a fully digital solution which “largely eliminate this issue”.

Government response

- 2.31. Following consideration of responses to the consultation, the government has decided to implement a physical stamp with digital elements incorporated to enable tracing and authentication. This approach will be taken due to the benefits a physical stamp provides as a clear visual aid for enforcement bodies, industry and consumers. The presence of a physical stamp can be quickly determined and the digital element will enable legitimacy to be verified. This allows consumers to choose licit products and enforcement officers to quickly identify illegitimate products for seizure.
- 2.32. HMRC will work with the appointed supplier to address industry concerns on implementing physical stamps. To mitigate risks of counterfeiting, the physical stamps will incorporate a specific image and/or hologram feature and multiple covert and forensic features. The digital element will also be designed to undermine counterfeiting.
- 2.33. The government will consider the feedback from this section when determining the more detailed stamp design. The dimensions and placement of the duty stamps will be shared with businesses shortly.
- 2.34. The volume of the product will not be incorporated into the stamp design due to the variation in product volumes on the market and to avoid burdens, such as returning stamps with out-of-date volume information, being placed on businesses due to changes in product lines.

2.35. Metadata collection will include:

- The manufacturer of a product
- The details of product a stamp is applied to, for example volume
- The date the stamp was applied to the product
- The date the product left duty suspense or was released for consumption in the UK.

2.36. Duty stamps will be used to limit forestalling efforts. By using data collected over a certain period, the number of stamps available will be limited ahead of any duty rises to ensure large quantities of vaping products are not put onto the market before these rises. Where businesses have a case to increase this limit, for example based on sales forecast, HMRC will assess this and adjust limits in justified cases.

Association packaging requirements

2.37. Respondents reported a wide variety of packaging designs and dimensions. More than half of respondents, mainly businesses and their representative bodies, said they did not sell or supply products packaged within a box, while just over 40% indicated they did. Products were reported as sold in unboxed bottles, shrink-wrapped, in blister packs, or unboxed devices.

2.38. Concerns were raised around affixing duty stamps to unboxed products. One respondent stated that the stamp should be affixed to the part of the product, which is consumed such as the bottle, pod or filled device, while another suggested a fully digital solution would support applying codes to all packaging formats.

2.39. Many respondents stated that packaging boxes usually open at both ends. However, a few highlighted that box designs had been adapted for markets like Germany, Czech Republic and Poland where regulatory requirements mandate boxes only open at one end.

2.40. Concerns were raised that businesses would have to redesign packaging to meet both health and duty stamp requirements. Several health and enforcement organisations emphasised the importance of clearly defining where duty stamps should be affixed on to products, ensuring that they do not obscure this essential information. Some in the vaping industry argued that duty stamps should be applied so that products cannot be used without damaging the stamp and ensuring stamps cannot be removed more than once. One respondent pointed to the existing industry practice of applying counterfeit scratch and holographic stickers to verify product legitimacy and stated that duty stamps should not obscure or incorporate these.

2.41. A significant majority of respondents supported allowing businesses to choose between purchasing 'wet' stamps, where an adhesive is pre-applied by the provider, and using their own adhesives to affix 'dry' stamps on to products. There was minimal support for limiting the method of purchasing stamps to only one option, slightly more than a quarter favoured this approach.

- 2.42. One respondent advised that duty stamps should be provided in varying leading edge, roll size and adhesive types to suit different businesses' equipment requirements.

Government Response

- 2.43. HMRC will consider the feedback from this section when designing and setting out the requirements for the stamps. The dimensions and placement of the duty stamps will be shared with businesses shortly. As requested by industry, stamps will be available to businesses as both 'wet' and 'dry'.
- 2.44. Stamps will be required to be applied in a way that seals the product. This means that when the packaging is opened the stamp is destroyed and cannot be reused. This means that where products are boxed they should not be able to be opened at both ends and cannot be opened without damaging the stamp or packaging.
- 2.45. HMRC will continue to work with other Government departments to ensure the requirements for the placement of the duty stamp are compatible with other packaging requirements, such as health warnings.

Experience in other jurisdictions

- 2.46. Only a few respondents, businesses or organisations, noted their experiences of buying and affixing duty stamps to products for other jurisdictions. Varying degrees of detail on how they adapted to these duty stamp schemes were provided.
- 2.47. Several respondents highlighted that they had acquired specialised equipment to affix stamps and to securely seal packaging boxes, had to establish secure transportation and authorised personnel to handle the stamps, and required additional insurance. Overall processing costs as well as individual costs per stamp were frequently provided.
- 2.48. The majority of respondents to this section described fully automated labelling machines capable of applying both the adhesive and the stamp to the packaging. Some referenced alternative systems such as semi-automatic machinery which required manual input as part of the process, and loyalty stamps affixed by hand.
- 2.49. Overall, the impacts to businesses handling products requiring duty stamps were presented neutrally, although it was highlighted that "significant capital investment and ongoing maintenance" were required for the machines involved.
- 2.50. Some respondents confirmed that a financial guarantee system was in place for these duty stamp schemes and there was general acceptance among this group of the necessity for some form of financial security. It was emphasised however that guarantees could "strain cash flow, particularly for SMEs, and add to the overall cost burden of compliance." Concern was also raised that a financial guarantee for duty stamps in addition to any financial guarantee for any duty suspended movements would "increase cost and complexity for excise licenced traders and also lead to duplication of guarantees".

- 2.51. Respondents highlighted that in Germany they had to pay the full duty amount up front to obtain stamps. Responses reported that this was not the case in other jurisdictions where the cost of the stamps was separate and duty was not due before the stamps could be purchased. A trade association supported the approach that stamps could be purchased before paying the full duty due to the considerable costs this would place on businesses. One respondent suggested that the German system added “a further layer of complication and delay to the process of obtaining tax stamps.”
- 2.52. Regarding compliance and enforcement, businesses and organisations noted the need to ensure that effective enforcement of vaping duty was a government priority with the necessary funding and resources. One business emphasised that “eliminating illicit trade must be a shared priority for Governments, consumers and industry, as it derails public health objectives, deprives Government of tax revenue, undermines public security, and damages profits of manufacturers, importers and retailers”. Another highlighted the need for a joined-up government enforcement approach calling for an illicit vapes strategy similar to the existing illicit tobacco strategy.

Government Response

- 2.53. The government has considered responses in relation to experiences in other jurisdictions. In line with the majority of similar schemes and industry views, there will be no requirement to pay the duty in full to acquire duty stamps. Stamps will be available for purchase from the appointed supplier. Only the cost of the stamp will be charged by the supplier at this point.
- 2.54. HMRC are carrying out further consideration of the need for financial guarantees for businesses to purchase stamps. Any requirement will be communicated to industry ahead of the scheme going live. This will not change any financial guarantees required in relation to Vaping Products Duty.

Penalties and Offences

- 2.55. The majority of those who responded agreed that the offences and penalties proposed for duty stamps would be effective in supporting Vaping Duty Stamps. There was also strong support for extending powers to Trading Standards to make referrals to HMRC for breaches of the duty stamp requirements.
- 2.56. While in support of the proposals, several respondents suggested that the effectiveness of the penalties would be dependent on robust enforcement mechanisms. Others expressed concerns that the proposed level of penalty may be too low to be an effective deterrent to organised crime elements who could make significant profits from illicit vaping products. Higher penalties as well as prison sentences were suggested by some.
- 2.57. Respondents who disagreed that the offences and penalties proposed would be effective in supporting the duty pointed to a perceived failure of the government in enforcing existing regulations. They generally thought that similar offences and penalties had not had a significant impact on the illicit tobacco market and would be unlikely to have any greater impact on the illicit vaping market.

- 2.58. Just over half of those who responded suggested that the government should consider other offences or penalties. Various proposals were put forward including a retail licensing scheme and a suggestion that penalties should be applied where inventories and records of stamp applications do not balance with approved order numbers. Other offences suggested for consideration by the health lobby and enforcement authorities were:
- Applying stamps to the wrong product
 - Applying stamps which obscure critical safety information or health warnings
 - Not reporting loss or damage to stamps
 - Not providing reasonable explanation for loss or damage to stamps
 - Exceeding reasonable threshold for lost or damaged stamps without adequate explanation
 - Appointing non-existent representatives as UK responsible person
 - Applying stamps to non-registered/non-notified products
- 2.59. A sliding scale of fines to enhance the deterrent as well as criminal offences for the most serious and persistent cases were also proposed as well as publication of successful enforcement actions. Further recommendations were for vaping products to be subject to the same rules as tobacco encompassing the materials used in their manufacture and potentially the extension of the track and trace system to vaping products.
- 2.60. Concerns raised by a minority of respondents that the proposed penalties and offences were discouraging “a healthier alternative to smoking” and “criminalising adults for selling and using a legal product which carries a fraction of the risks of cigarette smoking.”

Government Response

- 2.61. The government has considered comments from the consultation with regards to penalties and offences. In line with the majority view of respondents, the government will introduce penalties and offences for Vaping Duty Stamps as proposed.
- 2.62. This approach includes offences relating to the possession, sale, improper importation or transportation of dutiable products without a stamp. Any goods found without a stamp will be 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.
- 2.63. There will be offences for tampering, forging or affixing counterfeit stamps as well as offences and seizure provisions for failing to comply with the vaping duty stamp requirements. Where there is repeated or large scale non-compliance, HMRC will be able to prevent companies from purchasing stamps.

- 2.64. These offences and penalties will apply to all product liable for Vaping Products Duty from 1 October 2026.
- 2.65. The penalties and offences will also apply to non-duty liable stock without a stamp following the end of the grace period on 1 April 2027.

Controls on the supply of nicotine

- 2.66. The majority of respondents did not engage with this section. Those who did included manufacturers of vaping products, importers, retailers, public health organisations and enforcement bodies.
- 2.67. Respondents were equally split on whether controls on the supply of nicotine could mitigate the risk of illicit products. Many respondents who disagreed were retailers and individuals, with some individuals disagreeing with the introduction of Vaping Products Duty rather than the specific proposed controls. Some retailers believed that controls could have a negative impact on the existing black market, questioning the effectiveness of the existing Raw Tobacco Approval Scheme. Concerns were also raised around the administrative and financial burdens on legitimate businesses, with one manufacturer of vaping and tobacco products arguing that controls "will significantly increase administration and introduce complexity." A trade association questioned the need for controls, noting that "most illicit vaping products originate from overseas, making border controls a more effective solution. However, if domestic illicit production increases, an approval scheme for large-scale purchasers of nicotine could be considered as a targeted measure."
- 2.68. Others in the vaping industry, enforcement bodies and public health organisations generally supported controls as a method to reduce illicit production and mitigate safety risks. Businesses familiar with existing regulatory frameworks, such as the Raw Tobacco Approval Scheme, believe similar schemes for nicotine could be effective in controlling illicit manufacture. Some highlighted the need to track all forms of nicotine, including synthetic sources and analogues, to ensure comprehensive control. Businesses felt that targeting illicit product would help limit losses of legitimate businesses.
- 2.69. While some retailers and vaping businesses were supportive of controls, they argued that the practicalities of enforcement and the potential impact on the industry of imposing controls needed to be considered. One trade association noted that "for most legitimate businesses, the impact would be minimal as long as controls are proportionate and targeted." Some of the vaping industry felt this proposal as a positive step for legitimate businesses, with one vaping manufacturer stating, "we view this as a positive development that reflects the industry's progression towards greater maturity and regulation."
- 2.70. The majority of respondents stated that no activities should be exempt from controls. One third of respondents argued that there should be exemptions for certain activities, such as research and development, medical uses and in use for academic studies. One manufacturer with links to the tobacco industry suggested that transport carriers should be exempt to avoid reducing the number of carriers businesses could use and therefore increasing costs.

- 2.71. Respondents suggested that controls could impact a number of businesses beyond vaping manufacturers, such as:
- Retailers, importers, and distributors
 - Farming and pesticide manufacturers
 - Manufacturers of nicotine replacement therapy products, such as patches, sprays, and gum
 - Manufacturers of nicotine pouches
 - Nicotine testing facilities

Government Response

- 2.72. The government has carefully considered the responses regarding the implementation of controls on the supply of nicotine. Recognising the enforcement benefits these could bring by mitigating the risks of illicit manufacture, the government will introduce controls on the supply of nicotine in the form of a Nicotine Approval Scheme.
- 2.73. The government acknowledges the potential administrative and financial burdens that businesses may face. HMRC will undertake work to develop policy proposals for this scheme and a technical consultation on these will be launched in due course.
- 2.74. Timelines for the introduction of the scheme will be confirmed as part of this consultation process.
- 2.75. Alongside a Nicotine Approval Scheme and Vaping Duty Stamps, HMRC is developing a robust enforcement approach to illicit vaping products, including targeting the importation and smuggling of illicit products.

Next steps

- 3.1. The government is grateful for the detailed responses to the consultation as well as for the extensive and constructive engagement during the consultation period. HMRC and HMT will continue to engage with key stakeholders who will be most affected by Vaping Products Duty and its associated compliance measures as the detailed requirements are established and the duty is implemented.
- 3.2. The government will look to introduce legislation for the duty and duty stamps in Autumn 2025 ahead of these 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.
- 3.3. HMRC will also develop a comprehensive communications package and detailed guidance, which the government recognises is essential for businesses to comply with their obligations. Guidance will be published on GOV.UK.
- 3.4. As work on the implementation of the duty and its associated compliance measures proceeds, the government welcomes continued engagement from all interested stakeholders.

Annex A: List of stakeholders consulted

A.1 The government is grateful to the 17 individuals and the 65 organisations and businesses (listed in alphabetical order) who responded to the consultation including:

- 1 316 Vaping
- 2 A to Z Vapes
- 3 Action on Smoking and Health (UK)
- 4 Association of Convenience Stores
- 5 Asthma + Lung UK
- 6 British American Tobacco UK Limited
- 7 Canadian Bank Note Limited
- 8 Cancer Research UK
- 9 Chartered Trading Standards Institute
- 10 Cornish Liquids
- 11 Cut and Vape Ltd
- 12 De La Rue
- 13 Dentsu Tracking
- 14 DIDOTL
- 15 Ecigbubble Ltd
- 16 EDGYN
- 17 Evapo Ltd
- 18 Exceptional Vapes
- 19 Flavour Warehouse Ltd
- 20 Fresh (Making Smoking History)
- 21 Galaxy Connect Limited
- 22 Gourmet Vaper Ltd
- 23 Green Fun Alliance Ltd
- 24 Hulme Vapes (UK) Ltd
- 25 Imperial Brands
- 26 Independent British Vape Trade Association (IBVTA)
- 27 JTI UK
- 28 Juul Labs Inc
- 29 Kingfisher Vapes
- 30 Let's Vape MCR
- 31 Local Government Association

- 32 National Fire Chiefs Council
- 33 Parkstone British Vape Company Ltd
- 34 Philip Morris Limited
- 35 Pillbox38 (UK) Limited T/A Totally Wicked
- 36 Puff N Stuff
- 37 RDN Group Limited
- 38 Sams Vape Shop
- 39 Simcig Ltd
- 40 Smurfit Kappa Security Concepts
- 41 The Liquid Lounge Hornsea Ltd
- 42 The Vaporman Limited
- 43 The Vapour Room
- 44 The Vapour Store UK Limited
- 45 UK Travel Retail Forum (UKTRF)
- 46 UK Vaping Industry Association (UKVIA)
- 47 Vapes Pod UK LTD
- 48 View Vapes
- 49 Vista Nover SA
- 50 Walsall Council
- 51 Wilson George Group Limited
- 52 Wow Northwest Ltd
- 53 Xyfil Ltd