



HM Revenue
& Customs

Prepare for Vaping Products Duty and the Vaping Duty Stamps Scheme

The UK Government is introducing a Vaping Products Duty at a flat rate of £2.20 per 10ml of vaping liquid, alongside a scheme requiring duty stamps on vaping products.

Important dates

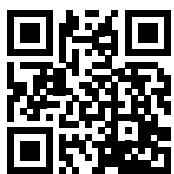
From **1 April 2026** businesses can apply for approval to manufacture vaping products, store duty-suspended vaping products and participate in the stamps scheme, ahead of the policy coming into force on **1 October 2026**.



You should apply as early as possible to make sure you have the necessary approval before **1 October 2026**. If you're not approved by then you cannot lawfully produce or store vaping products in the UK.

You will need to take action if you:

- Manufacture vaping products
- Wish to store duty-suspended vaping products
- Wish to act as a UK representative to purchase duty stamps for an overseas manufacturer



Scan this QR code which will take you to
www.gov.uk/vaping-duty

More information: To check if a contact is genuinely from HMRC, or to report a tax scam or phishing email, search 'HMRC phishing and scams' on GOV.UK.