



HM Revenue
& Customs



Vaping Products Duty and the Vaping Duty Stamps Scheme

The Government is introducing Vaping Products Duty (VPD) at a flat rate of £2.20 per 10ml of vaping liquid, alongside a Vaping Duty Stamp (VDS) scheme requiring stamps to be affixed to vaping products.

The duty will apply to all vaping liquids, including nicotine-free products, e-liquids in bottles, cartridges and pods.

VPD applies from **1 October 2026**. From the same date, duty stamps must be affixed to the retail packaging of individual vaping products for the UK market.

Retailers do not need to make any changes now or apply for approval for stamps.

Retailers – what you need to know

- **Before 1 October 2026:** Duty stamped vaping products cannot be released onto the market.
- **From 1 October 2026:** Vaping products imported or manufactured for the UK market must carry a duty stamp before they are released for sale.
- Retailers can continue to buy and sell unstamped vaping products that were imported or manufactured before 1 October 2026 until 31 March 2027.
- **From 1 April 2027:** We can seize your goods, give you large fines, and even criminally prosecute you – which may lead to prison sentences. You must not sell, display or store unstamped vaping products. Duty stamps are required on all UK vaping products for retail sale outside of duty suspension. It's important that retailers only sell stamped products from 1 April 2027.



Scan the QR code which will take you to **Handling wholesale or retail vaping products in the UK - GOV.UK**