Vaping Products Duty & Stamps Scheme: What Retailers Need to Know

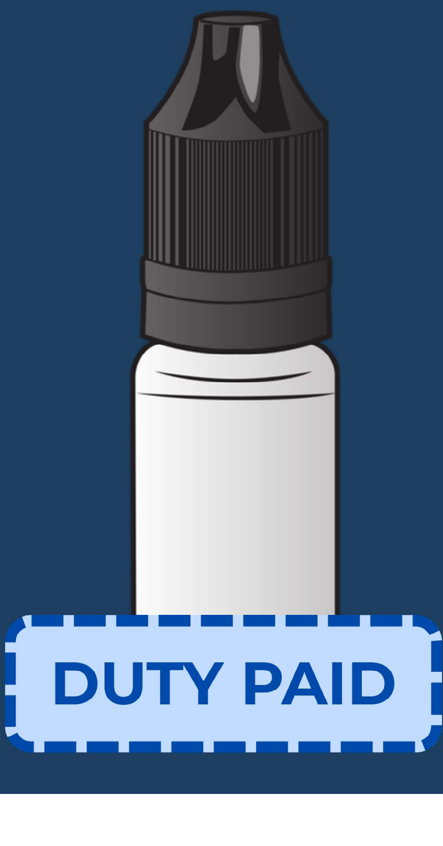
ACS | the voice of local shops

What is Changing?

From 1 October 2026

All vaping liquids
will fall under a new

**Vaping Product Duty
and Stamp Scheme**



Products Impacted

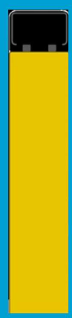
This applies to any **bottle, cartridge or pod** containing vaping liquids **including nicotine free**

Duty Rate

This will be at a flat rate of
£2.20 per 10ml
of e-liquid

SCENARIO 1

1) Retailer sells a 2ml + 10ml pod kit for £6.99
2) New vape duty adds £2.64
3) From 1 October, new price becomes £9.63



SCENARIO 2

1) Retailer sells 10ml of e-liquid for £3.99
2) New vape duty adds £2.20
3) From 1 October, new price becomes £6.19

Sell-through Period

Retailers will have a six month period to sell through any non-duty liable stock until 1st April 2027

Oct 2026

Duty in effect

April 2027

Illegal to sell unstamped products

Duty Stamp Features

Stamps will be **secure labels attached to the box or bottle's packaging** showing that the product is legal.

From 1 October 2026
Retailers may legitimately see products with **no duty stamp**, a **transitional stamp** (no digital element), or a **digitally enabled stamp**

Retailers will be able to **scan** the **digital element** to check **authenticity**

Enforcement Penalties

If you sell duty liable stock that has not been paid or does not carry a duty stamp **you could receive a large fine and possible prison sentences in the most serious cases.**

HMRC will also be able to seize any legitimate stock found with the unstamped goods

Further Advice

You can email

vapingproductsduty@hmrc.gov.uk

To ask any questions you have on the changes and to be added to their communications list.