STATUTORY INSTRUMENTS

# 2026 No. 331 (C. 28)

# EXCISE

# The Vaping Products (Production, Duty Stamps and Commencement) Regulations 2026

*Made - - - -* *23rd March 2026*

*Laid before the House of Commons* *25th March 2026*

*Coming into force in accordance with regulation 1(2) and (3)*

The Commissioners for His Majesty's Revenue and Customs(**a**) make these Regulations in exercise of the powers conferred by sections 45(1), (2)(a), (b), (c), (d), (f), (g), (h), (i) and (j) and 48(10) and (11) of the Taxation (Cross-border Trade) Act 2018(**b**) and sections 119(2)(a), (b) and (c), 121(2), 122(5)(a), (c) and (d), 123(7)(a) and 137(1) and (2) of the Finance Act 2026(**c**).

The Treasury make these Regulations in exercise of the powers conferred by sections 137(1) and (2) and 141(3), (6)(a) and (7) of the Finance Act 2026.

## PART 1

## Introduction

### Citation and commencement

**1.**—(1) These Regulations may be cited as the Vaping Products (Production, Duty Stamps and Commencement) Regulations 2026.

(2) The following regulations come into force on 1st April 2026—

(a) this regulation;

(b) regulation 2;

(c) regulation 3;

(d) regulation 4(7)(a);

(e) regulation 4(8);

(f) regulation 20(5);

(**a**) "Commissioners" is defined in section 140 of the Finance Act 2026 (c. 11) (the "2026 Act") (interpretation). Section 45 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (the "2018 Act") (general regulation making power for excise duty purposes etc) refers to "HMRC Commissioners", which has the same meaning.

(**b**) 2018 c. 22.

(**c**) 2026 c. 11.

(g) regulation 21(5);

(h) regulation 21(6);

(i) regulation 40.

(3) All regulations in these Regulations not referred to in paragraph (2) come into force on 1st October 2026.

**Appointed day**

**2.** 1st April 2026 is the day appointed for the coming into force of—

(a) section 117(4) of the 2026 Act (production only in accordance with regulations);

(b) section 120(1) of the 2026 Act (duty to stamp in accordance with regulations).

**Interpretation**

**3.** In these Regulations—

"2026 Act" means the Finance Act 2026;

"approved person" means a person approved under regulation 4;

"business day" means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day that is a bank holiday under the Banking and Financial Dealings Act 1971(**a**) in any part of the United Kingdom;

"CEMA 1979" means the Customs and Excise Management Act 1979(**b**);

"conditions or restrictions" means conditions or restrictions that are reasonably necessary for the protection of revenue;

"drawback" means drawback of duty under regulations made under section 60A CEMA 1979(**c**) (power to make regulations about stores) or section 2 of the F(No. 2)A 1992(**d**) (power to provide for drawback of excise duty);

"duty" means, unless otherwise stated, vaping products duty(**e**);

"duty stamps approval" means an approval given under section 122(2) of the 2026 Act;

"duty stamps system" means a system that facilitates, among other things, the issuing, scanning, and tracing of duty stamps(**f**);

"duty suspension arrangement" has the meaning given by regulation 3 of HMDP 2010(**g**);

"excise duty point" has the meaning given by section 1 of the F(No. 2)A 1992;

"F(No. 2)A 1992" means the Finance (No. 2) Act 1992(**h**);

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(**a**) 1971 c. 80.
(**b**) 1979 c. 2.
(**c**) Section 60A was inserted by paragraph 3 of Schedule 21 to the Finance Act 2014 (c. 26) and amended by paragraph 62 of Schedule 7 to the 2018 Act.
(**d**) Section 2 was amended by paragraph 6 of Schedule 2, and paragraph 1 of Part I(5) of Schedule 27, to the Finance Act 1998 (c. 36) and section 11(1) and (2) of the Finance Act 1999 (c. 16).
(**e**) "Vaping products duty" is defined in section 115(3) of the 2026 Act (excise duty: charge).
(**f**) "Duty stamp" is defined in section 120(4) of the 2026 Act (stamping of vaping products).
(**g**) Defined terms used within the definition of "duty suspension arrangement" were relevantly amended by S.I. 2019/13, 2019/474.
(**h**) 1992 c. 48.

"HMDP 2010" means the Excise Goods (Holding, Movement and Duty Point) Regulations 2010(**a**);

"release for consumption" has the meaning given by regulation 6 of HMDP 2010(**b**);

"revoke" means revoke as reasonably necessary for the protection of revenue;

"scan" means the act of using scanning equipment to upload or download (as the case may be) data relating to duty stamps to or from a duty stamps system;

"scanning equipment" means equipment that is capable of uploading or downloading (as the case may be) all data required in relation to duty stamps to or from a duty stamps system;

"scanning event" means any event referred to in regulation 32(2) or 33(1)(b) (when read together with 33(1)(a), in the case of the latter);

"spoilt vaping product" has the meaning referred to in regulation 13(2) and (3);

"storage" means, unless otherwise stated, storage of vaping products(**c**) without payment of duty;

"UK representative approval" means an approval given under section 123(1) of the 2026 Act (UK representatives);

"vaping products approval" means an approval given under regulation 4;

"vary" means vary as reasonably necessary for the protection of revenue.

# PART 2

## Vaping products approvals

### Approval requirement

**4.**—(1) A person (P) may only—

(a) produce vaping products if, and to the extent P is, approved to do so under paragraph (2), except where regulation 5 applies;

(b) store vaping products if, and to the extent P is, approved to do so under—

(i) paragraph (3), or

(ii) another customs or excise approval.

(2) The Commissioners may approve P to produce vaping products under this regulation only if—

(a) they are satisfied P is a fit and proper person to do so,

(b) P has a fixed place of business in the United Kingdom, and

(c) they intend to approve P to store vaping products under paragraph (3) at the same time (irrespective of whether they have already approved P to store vaping products under another customs or excise approval).

(3) The Commissioners may approve P to store vaping products under this regulation only if they intend to approve P to produce vaping products under paragraph (2) at the same time.

(**a**) S.I. 2010/593; relevant amending instruments are S.I. 2011/2225, 2019/13, 2019/474, 2025/96.
(**b**) Regulation 6 of HMDP 2010 was relevantly amended by S.I. 2019/13.
(**c**) "Vaping product" is defined in section 116(1) of the 2026 Act (vaping products).

(4) Where the Commissioners approve P to produce and store vaping products under this regulation—

(a) they must approve premises, or parts of premises, on which P may do so, and the extent to which P may do so;

(b) no person other than P may occupy premises the whole or any part of which the Commissioners have approved under sub-paragraph (a).

(5) Where the Commissioners approve parts of premises under paragraph (4)(a), each approved part must be clearly separated from all other parts (whether or not the Commissioners have approved those other parts under that paragraph).

(6) An approval given under this regulation is subject to any conditions or restrictions—

(a) specified in a notice published by the Commissioners;

(b) imposed by the Commissioners in a particular case.

(7) The Commissioners may—

(a) specify in a notice published by them what it means, for the purposes of this regulation—

(i) to be a fit and proper person;

(ii) to have a fixed place of business in the United Kingdom;

(iii) for approved parts of premises to be clearly separated from all other parts;

(b) at any time vary or revoke an approval given under this regulation.

(8) An application for a vaping products approval must be made in such form and manner, and contain such information, as the Commissioners may specify in a notice published by them.

(9) In this regulation, "another customs or excise approval" means an approval specified in a notice published by the Commissioners for the purposes of this regulation.

**Approval requirement - exception for limited type of production**

**5.**—(1) This regulation applies where a person (P) carries out a limited type of production on premises listed on, and in accordance with, another customs or excise approval.

(2) Where this regulation applies, P may carry out that limited type of production without having been approved under regulation 4.

(3) In this regulation, a "limited type of production" means, in respect of a vaping product that is not duty-paid, the packaging, labelling or advertising of that product so as to indicate it is intended to be vaporised by a vape.

(4) In this regulation, "another customs or excise approval" means an approval specified by the Commissioners in a notice published by them for the purposes of this regulation.

**Notification of intended change to business - vaping products approval**

**6.**—(1) An approved person (AP) must notify the Commissioners of any intended change to AP's business that requires—

(a) the variation of any information required under regulation 4(8);

(b) the cancellation or revocation of a vaping products approval.

(2) This paragraph applies where a notification under paragraph (1)—

(a) involves changing the address or location at which production or storage of vaping products takes place;

(b) involves producing or storing vaping products on any premises, or any part of premises, not approved for production or storage (as the case may be);

(c) relates to an extension or reduction of approved premises.

(3) Where paragraph (2) applies, the intended change takes effect as a variation of AP's vaping products approval only if, to the extent that, and from the time that the Commissioners decide to vary that approval.

(4) This paragraph applies where a notification under paragraph (1) relates to any information not referred to in paragraph (2).

(5) Where paragraph (4) applies, and subject to paragraph (6), the intended change automatically takes effect as a variation, cancellation or revocation (as the case may be) of AP's vaping products approval after the end of such period as the Commissioners must specify in a notice published by them, save as they may otherwise allow.

(6) The Commissioners may at any time—

(a) refuse, or

(b) impose conditions or restrictions on,

any intended variation, cancellation or revocation due to take place under paragraph (5).

(7) A notification under paragraph (1) must be made in such form and manner, and contain such information, as the Commissioners may specify in a notice published by them.

(8) In this regulation, "approved premises" means premises, or parts of premises, approved under regulation 4(4)(a).

(9) The Commissioners may specify in a notice published by them any change that requires a notification under paragraph (1)(b).

**Notification of the starting or stopping of production or storage**

**7.**—(1) An approved person must notify the Commissioners if that person—

(a) has not started producing or storing vaping products within a period of time to be specified by the Commissioners in a notice published by them;

(b) has stopped producing or storing vaping products for a period of time to be specified by the Commissioners in a notice published by them.

(2) A notification given under paragraph (1) must be made—

(a) in such form and manner, and contain such information, as the Commissioners may specify in a notice published by them, and

(b) within such time as the Commissioners may specify in the notice.

# PART 3

## Volume of vaping products

**Measuring volume**

**8.**—(1) Except where paragraph (2) applies, the volume of any vaping product is to be ascertained by reference to—

(a) the retail packaging(**a**) of the vaping product,

(b) any invoice issued in relation to the vaping product,

(c) any delivery note issued in relation to the vaping product,

(**a**) "Retail packaging" is defined in section 140 of the 2026 Act.

(d) any document similar to an invoice or delivery note issued in relation to the vaping product, or

(e) the actual volume of the vaping product.

(2) This paragraph applies where there is a difference between any of the volumes referred to in paragraph (1).

(3) Where paragraph (2) applies, and save as the Commissioners may otherwise allow, the volume of any vaping product is to be taken to be the greatest of the volumes referred to in paragraph (1).

(4) The Commissioners may specify in a notice published by them the method by which the actual volume must be measured.

# PART 4

## Retail packaging

**When vaping products must be packaged in retail packaging**

**9.** Vaping products must be packaged in retail packaging at or before the time they pass an excise duty point.

# PART 5

## Payment and returns

**Payment of duty: calculating volume**

**10.** For the purposes of calculating duty under section 115 of the 2026 Act (excise duty: charge), the amount of vaping product is rounded, in the case of product whose volume is—

(a) less than 1 litre, to the nearest 0.1 millilitres;

(b) 1 litre or more, to the nearest 1 millilitre.

**Payment of duty: time and method of payment**

**11.**—(1) Except where paragraph (2) applies, and save as the Commissioners may otherwise allow, duty must be paid at or before the excise duty point.

(2) This paragraph applies where the person liable to pay the duty is an approved person (AP).

(3) Where paragraph (2) applies, and save as the Commissioners may otherwise direct, duty must be paid on or before the 15th day of the month following the month in which the excise duty point occurs, provided that—

(a) where the date that the duty must be paid would otherwise fall on a day that is not a business day, the duty must instead be paid on or before the business day falling immediately after that date, and

(b) save as the Commissioners may otherwise allow, the duty is secured by way of guarantee, the amount of which must be communicated by the Commissioners to each individual AP.

(4) The Commissioners may specify in a notice published by them the method by which—

(a) duty must be paid;

(b) guarantees must be secured.

**Returns: requirement to make a return**

**12.**—(1) Save as the Commissioners may otherwise allow, an approved person must make a return to the Commissioners in respect of each month.

(2) A return under paragraph (1) must—

(a) show the amount of duty payable, including where no amount is payable, during that period,

(b) be accompanied by a declaration signed by the person making it that the return is true and complete,

(c) be made in such form and manner, and contain such information, as the Commissioners may specify in a notice published by them, and

(d) be made on or before the seventh day of the month following the month to which the return relates.

# PART 6

## Spoilt vaping products

**Spoilt vaping products: destruction**

**13.**—(1) Where an approved person intends to destroy spoilt vaping products, those products must be destroyed in accordance with such conditions or restrictions as the Commissioners may specify in a notice published by them, which may include—

(a) that they must be notified of any plans to destroy spoilt vaping products, whether in particular cases or otherwise;

(b) the form and manner in which, and the time by which, that notification must be given, and any information that must be notified.

(2) In this Part and Part 7, "spoilt vaping product" means a vaping product that is unfit for consumption.

(3) For the purposes of paragraph (2), the Commissioners may specify in a notice published by them what it means for a vaping product to be "unfit for consumption".

**Spoilt vaping products: remittance or repayment of duty**

**14.**—(1) Where spoilt vaping products have been destroyed in accordance with regulation 13—

(a) an approved person (AP)—

(i) need not record on AP's return an amount of duty payable in respect of any spoilt vaping products to which paragraph (2) applies;

(ii) may, in accordance with paragraph (3), claim for the repayment of duty paid in respect of spoilt vaping products, provided such claim is not made more than three years after duty was paid in respect of those products;

(b) subject to paragraph (6), in the case of any spoilt vaping products to which—

(i) paragraph (1)(a)(i) relates, any duty payable but not paid in respect of those products is remitted;

(ii) paragraph (1)(a)(ii) relates, the Commissioners may repay any duty paid in respect of those products.

(2) This paragraph applies to spoilt vaping products that have been destroyed before AP's return is to be made in respect of the month in which those products passed an excise duty point.

(3) Except where paragraph (4) applies, a claim under paragraph (1)(a)(ii) must—

(a) be made on AP's return in respect of the month in which the products were destroyed, and

(b) specify the return in respect of which duty was shown as being payable on the products.

(4) This paragraph applies where the amount claimed under paragraph (1)(a)(ii) would exceed the amount of duty shown as being payable on AP's return in respect of the month in which the products were destroyed.

(5) Where paragraph (4) applies, AP may only make a claim under paragraph (1)(a)(ii) in such form and manner, and containing such information, as the Commissioners must specify in a notice published by them.

(6) No remittance or repayment under paragraph (1) may exceed the amount that was payable or paid (respectively) in respect of the spoilt vaping products.

(7) In this regulation, "return" means the return referred to in regulation 12(1).

**Spoilt vaping products: refusal or cancellation of remittance or repayment**

**15.**—(1) Where the Commissioners are satisfied that a contravention of any condition or restriction imposed by or under this Part has taken place, they may—

(a) refuse the remittance or repayment of duty not already granted;

(b) cancel the remittance or repayment of duty already granted.

(2) Where the remittance or repayment of duty is cancelled under paragraph (1)(b), any person to whom sums were credited or paid in respect of the remittance or repayment is liable to the Commissioners for such sums.

**Spoilt vaping products: record-keeping: remittance or repayment**

**16.**—(1) An approved person (AP) must keep a record (the "spoilt vaping product record") in respect of any remittance or repayment (as the case may be) under regulation 14(1)(b) containing—

(a) the date, time, place and method of destruction of the spoilt vaping products to which it relates,

(b) the quantity of those products,

(c) the rate of duty payable or paid on those products,

(d) a declaration that duty was payable, or has been paid, on those products,

(e) confirmation of the amount of duty remitted or repaid, and

(f) such other information as the Commissioners may specify in a notice published by them.

(2) AP must retain the spoilt vaping product record for at least six years, or such lesser period as the Commissioners may otherwise allow, beginning with the date of the remittance or repayment to which it relates.

# PART 7

## Drawback of duty

**Drawback of duty**

**17.** Where drawback is allowable, it may be set against any amount of duty payable or paid (and any reference in CEMA 1979 to drawback payable or paid is to be construed in accordance

with this regulation) subject to such conditions or restrictions as the Commissioners may impose or specify in a notice published by them.

# PART 8

## Vaping products - record-keeping

**Record-keeping: production and storage records**

**18.**—(1) An approved person (AP) must keep production and storage records in accordance with this regulation.

(2) Production and storage records must contain such information as the Commissioners may specify in a notice published by them.

(3) Save as the Commissioners may otherwise allow, in the case of—

(a) production records, AP must record any information required under paragraph (2) at the time vaping products are produced;

(b) storage records, AP must—

(i) record any information required under paragraph (2) at the time vaping products are first stored;

(ii) ensure records of stored vaping products in respect of which duty has been paid are kept separately from records of stored vaping products in respect of which duty has not been paid.

(4) Save as the Commissioners may otherwise allow, AP must keep production and storage records for not less than six years from the date on which they were created.

(5) In this regulation—

"inputs" means ingredients used or discarded during the production process for vaping products;

"outputs" means products of the production process for vaping products;

"production record" means a record containing information relating to inputs and outputs of the process for producing vaping products;

"storage record" means a record containing information relating to the storage of vaping products without payment of duty.

# PART 9

## Transitional duty stamps

**Transitional duty stamps**

**19.**—(1) This paragraph applies to vaping products stamped with transitional duty stamps.

(2) In respect of vaping products to which paragraph (1) applies—

(a) until such date as the Commissioners must specify in a notice published by them, Part 4 of the 2026 Act (vaping products duty) has effect as though a reference to a duty stamp includes a reference to a transitional duty stamp;

(b) Part 15 does not have effect.

(3) In this regulation, "transitional duty stamp" means a duty stamp on which there is no visible feature capable of being scanned.

# PART 10

## Duty stamps - approvals

### Approved stamp holders

**20.**—(1) To be an approved stamp holder(**a**) a person (P) must apply to the Commissioners.

(2) For the purposes of section 122(2)(b) of the 2026 Act, the Commissioners must be satisfied that—

(a) P is a fit and proper person,

(b) P intends to deal with duty stamps, and

(c) where P intends to stamp vaping products in the United Kingdom, P holds any approval, authorisation, licence or registration as specified by the Commissioners in a notice published by them.

(3) The Commissioners may specify in a notice published by them—

(a) for the purposes of this regulation—

(i) what it means to be a fit and proper person;

(ii) what evidence must be provided to the Commissioners in order to demonstrate an intention to deal with duty stamps;

(b) for the purposes of section 122(2)(a) of the 2026 Act, what it means to have a fixed place of business in the United Kingdom.

(4) A duty stamps approval is subject to any conditions or restrictions—

(a) specified by the Commissioners in a notice published by them;

(b) imposed by them in a particular case.

(5) An application under this regulation must be in such form and manner, and contain such information, as the Commissioners may specify in a notice published by them.

### UK representatives

**21.**—(1) To be a UK representative(**b**) a person (P) must apply to the Commissioners.

(2) Where P makes an application in accordance with paragraph (1), P must either—

(a) apply to the Commissioners to be an approved stamp holder at the same time as making that application, or

(b) already be an approved stamp holder by the time of making that application.

(3) Subject to paragraph (4), where P is, at the time of making an application under this regulation—

(a) not a UK representative of any overseas persons(**c**), P is not approved, until and unless notified otherwise by the Commissioners, to represent any persons who do not have a fixed place of business in the United Kingdom;

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(**a**) "Approved stamp holder" is defined in section 140 of the 2026 Act.
(**b**) "UK representative" is defined in section 123(8) of the 2026 Act (United Kingdom representatives).
(**c**) "Overseas person" is defined in section 123(8) of the 2026 Act.

(b) already a UK representative of at least one overseas person, P is automatically approved, after the end of such period as the Commissioners must specify in a notice published by them, to represent any persons who do not have a fixed place of business in the United Kingdom with whom the application is concerned.

(4) A UK representative approval is subject to any conditions or restrictions—

(a) specified by the Commissioners in a notice published by them;

(b) imposed by them in a particular case.

(5) An application under paragraph (1) must be made in such form and manner, and contain such information, as the Commissioners may specify in a notice published by them.

(6) For the purposes of paragraph (5), the information must include, in addition to any other details the Commissioners may specify in a notice published by them, the address of the premises on which vaping products are to be stamped by the person who does not have a fixed place of business in the United Kingdom.

(7) Save as the Commissioners may otherwise allow, a UK representative is required to secure an amount by way of guarantee, the amount of which must be communicated by the Commissioners to each individual UK representative.

(8) For the purposes of paragraph (7), the Commissioners may specify in a notice published by them the method by which guarantees must be secured.

(9) The Commissioners may at any time refuse an application for a UK representative approval.

**Notification of intended change to business - duty stamps approval and UK representative approval**

**22.**—(1) An approved stamp holder (ASH) must notify the Commissioners of any intended change to ASH's business that requires—

(a) the variation of any information required under regulation 20(5) or 21(5);

(b) the cancellation or revocation of—

(i) a duty stamps approval;

(ii) a UK representative approval.

(2) Subject to paragraph (3), the intended change automatically takes effect as a variation, cancellation or revocation (as the case may be) of ASH's duty stamps approval or UK representative approval (as the case may be) after the end of such period as the Commissioners must specify in a notice published by them, save as they may otherwise allow.

(3) The Commissioners may at any time—

(a) refuse, or

(b) impose conditions or restrictions on,

any intended variation, cancellation or revocation due to take place under paragraph (2).

(4) A notification under paragraph (1) must be made in such form and manner, and contain such information, as the Commissioners may specify in a notice published by them.

(5) The Commissioners may specify in a notice published by them any change that requires a notification under paragraph (1)(b).

**Variation, cancellation or revocation of duty stamps approval or UK representative approval**

**23.**—(1) The Commissioners may at any time vary, cancel or revoke a duty stamps approval or UK representative approval.

(2) Save as the Commissioners may otherwise allow, during any period of 36 months beginning on or after the date on which—

(a) an approved stamp holder (ASH) was approved under regulation 20, where—

(i) duty stamps have not been issued to ASH, and

(ii) if ASH represents any overseas persons (OPs), none of those OPs have had duty stamps issued to, or in respect of, them,

paragraph (3) applies;

(b) ASH was approved to represent an OP under regulation 21, where duty stamps have not been issued to that OP, ASH's UK representative approval in respect of that OP is automatically revoked.

(3) Where this paragraph applies—

(a) ASH's duty stamps approval, and

(b) if applicable, each and every one of ASH's UK representative approvals,

is automatically revoked.

(4) Where ASH's duty stamps approval or UK representative approval is varied, cancelled or revoked, ASH must deal with any unused duty stamps held by ASH, or any OP ASH represents, to the extent the variation, cancellation or revocation precludes their being so held, in accordance with any direction given by the Commissioners.

## PART 11

## Duty stamps - limits

**Limits on issue of duty stamps**

**24.**—(1) The Commissioners may, by way of notification to an approved stamp holder (ASH)—

(a) impose a limit on the number of duty stamps to be issued to ASH, or in respect of an overseas person represented by ASH, in a specified period;

(b) at any time vary a limit or period (or both) imposed under sub-paragraph (a).

(2) ASH may apply to the Commissioners for the imposition of a new limit or period under paragraph (1)(a), whether in respect of ASH or an overseas person represented by ASH.

(3) An application under paragraph (2) must be made in such form and manner, and contain such information, as the Commissioners may specify in a notice published by them.

## PART 12

## Duty stamps - fees

**Fees for duty stamps**

**25.** The Commissioners may specify in a notice published by them any fees to be charged in connection with the issue and management of duty stamps.

# PART 13

## Duty stamps - affixing

### Affixing duty stamps - method

**26.** The Commissioners may specify in a notice published by them any method by which duty stamps are to be affixed to vaping products.

### Destruction of duty stamps not affixed

**27.** For the purposes of section 126(1)(b)(iii) of the 2026 Act (loss and misuse of duty stamps), the Commissioners may specify in a notice published by them—

(a) any means by which duty stamps must be destroyed;

(b) whether notification must be given, and the form, manner and time by which such notification must be given, regarding the destruction of duty stamps.

### Premises where vaping products must be stamped

**28.**—(1) Vaping products may only be stamped—

(a) in the United Kingdom by an approved stamp holder on approved stamping premises;

(b) outside the United Kingdom by an overseas person on premises relating to that person (as referred to in regulation 21(6)).

(2) In paragraph (1)(a), "approved stamping premises" means any premises listed on any approval, authorisation, licence or registration required by the Commissioners in a notice published by them under regulation 20(2)(c) in so far as those premises are approved to be used for stamping by the person on whose approval, authorisation, licence or registration they appear.

### Activating duty stamps

**29.** The Commissioners may specify in a notice published by them—

(a) any information that an approved stamp holder (ASH) must provide to the stamp issuer(**a**) for the purposes of activating(**b**) a duty stamp;

(b) the form and manner in which ASH must provide the information referred to in paragraph (a).

### Restrictions on affixing of duty stamps

**30.**—(1) A duty stamp must not be affixed to a vaping product if that stamp has been—

(a) affixed to any other vaping product;

(b) scanned while not affixed to any vaping product, except where paragraph (2) applies.

(2) This paragraph applies where a duty stamp is scanned immediately before it is affixed to a vaping product.

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(**a**) "Stamp issuer" is defined in section 121(4) of the 2026 Act.
(**b**) "Activated" is defined in section 140 of the 2026 Act.

# PART 14

## Constructive removal

**Constructive removal**

**31.**—(1) This paragraph applies where—

(a) vaping products are stamped,

(b) those products are constructively removed, and

(c) those products have not already passed an excise duty point.

(2) Where paragraph (1) applies, vaping products will be deemed to have passed an excise duty point at the time of their constructive removal.

(3) For the purposes of this regulation, vaping products are "constructively removed" when—

(a) an entry is made in a person's records, in such form and manner as the Commissioners may specify in a notice published by them, identifying the vaping products that are the subject of that entry as having passed an excise duty point, and

(b) the duty stamps affixed to those products are scanned.

(4) An entry in a person's records showing the constructive removal of any vaping products must not be cancelled or amended.

# PART 15

## Duty stamps - scanning

**Scanning events - general**

**32.**—(1) Duty stamps affixed to vaping products must be scanned in accordance with this regulation.

(2) Where duty stamps are affixed to vaping products—

(a) in the United Kingdom, those stamps must be scanned—

(i) at the time, or immediately before or after, they are affixed,

(ii) if moved between premises under duty suspension arrangements, immediately before the products to which they are affixed are moved, and

(iii) immediately before the products to which they are affixed are released for consumption;

(b) outside the United Kingdom and the products to which they are affixed are to be released for consumption on import into the United Kingdom, those stamps must be scanned—

(i) at the time, or immediately before or after, they are affixed, and

(ii) at the time, or immediately after, the products to which they are affixed are imported into the United Kingdom;

(c) outside the United Kingdom and the products to which they are affixed are to be placed under duty suspension arrangements on import into the United Kingdom, those stamps must be scanned—

(i) at the time, or immediately before or after, they are affixed,

(ii) immediately after the products to which they are affixed arrive at the premises on which the products are to be held under duty suspension arrangements, and

(iii) immediately before the products to which they are affixed are released for consumption.

**Scanning events - stamped vaping products not for consumption in the UK**

**33.**—(1) This paragraph applies where—

(a) duty stamps are affixed to vaping products, and

(b) those products are to be—

(i) exported from the United Kingdom,

(ii) shipped or carried for use on a ship, aircraft or railway vehicle as stores without payment of duty or on drawback, or

(iii) used in an export shop.

(2) Where paragraph (1) applies, those stamps must, before the occurrence of an event referred to in paragraph (1)(b), be—

(a) scanned, and

(b) destroyed in accordance with such requirements as the Commissioners may specify in a notice published by them.

(3) In this regulation, "export shop" has the meaning given by regulation 3 of the Excise Goods (Export Shops) Regulations 2000(**a**).

**Exceptions to requirement for scanning**

**34.**—(1) Duty stamps need not be scanned where paragraph (2) applies.

(2) This paragraph applies where—

(a) either—

(i) the scanning equipment of any person responsible for scanning those stamps, or

(ii) the duty stamps system,

is unusable at the time of a scanning event relating to those stamps;

(b) it is not possible to scan those stamps on import into the United Kingdom;

(c) after the first scanning event, the visible feature of those stamps that ought to be capable of being scanned fails;

(d) those stamps have been, or immediately will be—

(i) affixed to vaping products, and

(ii) aggregated with other duty stamps;

(e) any other event occurs that the Commissioners have specified in a notice published by them as being relevant for the purposes of this regulation.

(3) Save as the Commissioners may otherwise allow, any data that would have been uploaded to the duty stamps system by scanning those stamps must, at the time those stamps were otherwise required to have been scanned under regulation 32 or 33, be—

(a) uploaded by other means to the duty stamps system where paragraph (2)(a)(i), (b), (c), (d) or (e) applies;

(**a**) S.I. 2000/645.

(b) provided by other means to the stamp issuer where paragraph (2)(a)(ii) applies.

## PART 16

## Duty stamps - stamping or scanning errors

**Stamping or scanning errors**

**35.** Save as the Commissioners may otherwise allow, where a person responsible for a duty stamp considers that—

(a) a duty stamp is or may have been affixed to a vaping product in error or scanned in error,

(b) data is or may have been uploaded to the duty stamps system in error in respect of a duty stamp, or

(c) any other error has or may have occurred in relation to the stamping or scanning of a vaping product,

that person must act in accordance with such requirements as the Commissioners may specify in a notice published by them.

## PART 17

## Duty stamps - lost, stolen or damaged duty stamps

**Duty stamps - lost or stolen**

**36.**—(1) This paragraph applies where duty stamps are discovered to have been lost or stolen.

(2) Where paragraph (1) applies, the approved stamp holder responsible for those stamps must notify the stamp issuer of that discovery in accordance with paragraph (3).

(3) A notification under paragraph (2) must—

(a) include such details as the Commissioners may specify in a notice published by them;

(b) be sent by electronic communication by the end of the first business day following the day of the discovery.

**Duty stamps - damaged**

**37.**—(1) This paragraph applies where duty stamps are discovered to have been damaged.

(2) Where paragraph (1) applies, the approved stamp holder responsible for those stamps must—

(a) notify the stamp issuer of that discovery in accordance with paragraph (3), and

(b) either—

(i) return the stamps to the stamp issuer, or

(ii) destroy the stamps in accordance with such requirements as the Commissioners may specify in a notice published by them,

within such period as the Commissioners must specify in a notice published by them.

(3) A notification under paragraph (2)(a) must—

(a) include such details as the Commissioners may specify in a notice published by them;

(b) be sent by electronic communication by the end of such period as the Commissioners must specify in a notice published by them.

(4) For the purposes of this regulation, the Commissioners may specify in a notice published by them what it means for a duty stamp to be "damaged".

## PART 18

## Duty stamps - record-keeping

**Record-keeping - approved stamp holders**

**38.**—(1) An approved stamp holder (ASH) must keep records outside the duty stamps system in respect of—

(a) any duty stamps destroyed or returned to ASH,

(b) the unique reference number of each duty stamp destroyed or returned to ASH, and

(c) any vaping products to which duty stamps were affixed and subsequently destroyed or returned to ASH that were, despite that destruction or return, released for consumption.

(2) In the case of paragraph (1), ASH must keep such records for a period of six years beginning with the date on which the vaping products or duty stamps were destroyed, returned or released for consumption (as the case may be).

## PART 19

## Exceptions to offences

**Exception to the offence of possessing duty stamps**

**39.**—(1) The offence described in section 129(1) of the 2026 Act (dealing in duty stamps) does not apply where—

(a) a person—

(i) is in possession of a relevant duty stamp,

(ii) has a reasonable excuse for having come into possession of that stamp, and

(iii) intends to return that stamp to a stamp issuer, an officer of Revenue and Customs, or any other public body without unreasonable delay;

(b) a person to whom a relevant duty stamp has been returned in accordance with sub-paragraph (a)(iii) is in possession of that stamp, provided that where that stamp has been returned to a public body, any person in possession of that stamp on behalf of that body—

(i) intends to return that stamp to a stamp issuer or an officer of Revenue and Customs without unreasonable delay, or

(ii) intends to destroy that stamp without unreasonable delay;

(c) a person to whom a relevant duty stamp has been sent by a stamp issuer or an officer of Revenue and Customs for the purposes of destroying that stamp is in possession of that stamp, provided that any such person, or any person in possession of that stamp on behalf of such person, intends to destroy that stamp without unreasonable delay.

(2) In this regulation—

"public body" means any public body other than HMRC(**a**);

(**a**) "HMRC" is defined in section 140 of the 2026 Act.

"relevant duty stamp" means a duty stamp that has not been affixed to a vaping product.

# PART 20

## Restriction on certain vaping products

**Restriction on certain vaping products**

**40.**—(1) This paragraph applies to vaping products that are—

(a) produced in, or imported into, the United Kingdom before 1st October 2026, and

(b) stamped.

(2) Before 1st October 2026, vaping products to which paragraph (1) applies must be held on, and not removed from, such premises as the Commissioners must specify in a notice published by them, other than in accordance with such conditions or restrictions as the Commissioners may specify in that notice.

# PART 21

## Amendments to the Duty-Free Supplies for the Royal Navy Regulations 1954

**Amendments to the Duty-Free Supplies for the Royal Navy Regulations 1954**

**41.**—(1) The Duty-Free Supplies for the Royal Navy Regulations 1954(**a**) are amended in accordance with paragraphs (2) to (6).

(2) In regulation 1, for "and matches" substitute ", matches, and vaping products".

(3) In regulation 3—

(a) and its heading, after "tobacco", in each place it occurs, insert "or vaping product";

(b) in the table, for the right-hand column substitute—

| "Tobacco | Vaping product |
|---|---|
| 1.5 pounds | 50 millilitres |
| 1.25 pounds | 50 millilitres |
| 0.75 pounds | 50 millilitres |
| 0.75 pounds | 50 millilitres". |

(4) In regulation 4 and its heading, after "tobacco", in each place it occurs, insert "or vaping product".

(5) In regulation 6 and its heading, after "alcoholic product", in each place it occurs, insert "or vaping product".

(6) In regulation 10, after the definition of "Officers and men of the Royal Marines" insert—

""vaping product" has the meaning given by section 116(1) of the Finance Act 2026 (vaping products).".

(**a**) S.I. 1954/1406, amended by S.I. 2023/884.

# PART 22

## Travellers' allowances

**Amendments to the Travellers' Allowances Order 1994**

**42.**—(1) The Travellers' Allowances Order 1994(**a**) is amended as follows.

(2) In article 1A, for paragraph (1) substitute—

"(1) In this Order, "excise goods" means any goods chargeable with excise duty by virtue of any provision of—

(a) the Tobacco Products Duty Act 1979(**b**),

(b) Part 2 of the Finance (No. 2) Act 2023(**c**), or

(c) Part 4 of the Finance Act 2026.".

(3) In article 4, for "and alcohol" substitute ", alcohol and vaping products".

(4) In the table in Schedule 1, after the row for tobacco products insert—

| | |
|---|---|
| "Vaping products | 50 millilitres of vaping liquid or less.". |

# PART 23

## Amendments to the Excise Goods (Drawback) Regulations 1995

**Amendments to the Excise Goods (Drawback) Regulations 1995**

**43.**—(1) The Excise Goods (Drawback) Regulations 1995(**d**) are amended as follows.

(2) After regulation 5(5) insert—

"(5A) Vaping products are not eligible goods for the purposes of paragraph 2(b) if they become warehoused for export on or after 1st October 2026.".

(3) For regulation 5(6) substitute—

"(6) In—

(a) paragraph (5), "alcoholic products" means alcoholic products that are chargeable with excise duty under the Finance (No. 2) Act 2023;

(b) paragraph (5A), "vaping products" means vaping products that are chargeable with excise duty under the Finance Act 2026.".

(4) After regulation 6(3) insert—

"(4) Where a revenue trader is entitled to the repayment of vaping products duty under regulation 14 of the Vaping Products (Production, Duty Stamps and Commencement) Regulations 2026 (spoilt vaping products: remittance or repayment of duty), that trader

(**a**) S.I. 1994/955, amended by S.I. 2008/3058, 2020/1412, 2023/884; there are other amending instruments but none is relevant.
(**b**) 1979 c. 7.
(**c**) 2023 c. 30.
(**d**) S.I. 1995/1046, amended by S.I. 2009/1023, 2019/14, 2025/96; there are other amending instruments but none is relevant.

must make the claim for repayment in accordance with that regulation and not in accordance with these Regulations.".

# PART 24

## Amendments and modifications to HMDP 2010

**Amendments to HMDP 2010**

**44.**—(1) HMDP 2010 is amended in accordance with paragraphs (2) to (6).

(2) In regulation 3(1)—

(a) in the definition of "authorised warehousekeeper", after sub-paragraph (v) insert—

"(vi) a person approved under regulation 4 of the VP(PDSC)R 2026;";

(b) in the definition of "tax warehouse", after sub-paragraph (a)(v) insert—

"(vi) any premises in respect of which a person is approved under regulation 4 of the VP(PDSC)R 2026;";

(c) at the appropriate places insert—

""FA 2026" means the Finance Act 2026;";

""vaping product" has the meaning given by section 116(1) of FA 2026;";

""VP(PDSC)R 2026" means the Vaping Products (Production, Duty Stamps and Commencement) Regulations 2026.".

(3) In regulation 7(1)—

(a) for sub-paragraph (a) substitute—

"(a) they leave any tax warehouse in the United Kingdom or are otherwise made available for consumption (including consumption in a tax warehouse) unless paragraph (2A) applies;";

(b) for sub-paragraph (g) substitute—

"(g) they leave a place of importation in the United Kingdom unless paragraph (2A) applies;".

(4) After regulation 7(2) insert—

"(2A) This paragraph applies where—

(a) in the case of vaping products not in retail packaging and excise goods that are not vaping products, the goods are dispatched to one of the destinations referred to in regulation 37(1)(a);

(b) in the case of vaping products in retail packaging, the products are dispatched—

(i) in the case of a movement falling within paragraph (1)(a), on a warehouse retail vaping journey;

(ii) in the case of a movement falling within paragraph (1)(g), on an import retail vaping journey;

(iii) to a place from where they will leave the territory of the United Kingdom.

(2B) Where paragraph (2A) applies, excise goods must be moved in accordance with the conditions specified in regulation 39.".

(5) For regulation 7(6) substitute—

"(6) In this regulation—

"import retail vaping journey" means a movement from a place of importation in the United Kingdom to a tax warehouse approved in relation to vaping products;

"manufacturer" has the meaning given by regulation 3(1) of the Tobacco Products Regulations 2001(**a**);

"produced", in the context of vaping products, has the meaning given by section 117 of FA 2026 (production of vaping products);

"retail packaging" has the meaning given by section 140 of FA 2026;

"warehouse retail vaping journey" means a movement from premises on which they were produced to a tax warehouse approved in relation to vaping products.".

(6) In regulation 56A—

(a) in the words before sub-paragraph (a) of paragraph (1), before "Parts 8 and 9" insert "Except where paragraph (1A) applies,";

(b) after paragraph (1) insert—

"(1A) This paragraph applies where the movement is of vaping products.".

**Modifications to HMDP 2010**

**45.**—(1) This paragraph applies where there is a movement of vaping products from—

(a) a member state of the European Union (an "EU Member State") to Northern Ireland that does not pass through Great Britain (an "EU-NI movement of vaping products"), or

(b) Northern Ireland to an EU Member State that does not pass through Great Britain (an "NI-EU movement of vaping products").

(2) Where paragraph (1) applies, HMDP 2010 as it has effect immediately after the amendments in regulation 44 come into force shall apply to such movements subject to the modifications in paragraphs (3) to (11).

(3) In regulation 3(1), at the appropriate places treat as inserted—

""EU-NI movement of vaping products" means a movement of vaping products from an EU Member State to Northern Ireland that does not pass through Great Britain;";

""NI-EU movement of vaping products" means a movement of vaping products from Northern Ireland to an EU Member State that does not pass through Great Britain;".

(4) In regulation 3(3)—

(a) in sub-paragraph (a)—

(i) for sub-paragraph (i) treat as substituted "the goods leave a tax warehouse in Northern Ireland (where the consignor is an authorised warehousekeeper) or a place of importation in Northern Ireland,";

(ii) at the end of sub-paragraph (ii) for ", and" treat as substituted ", or";

(iii) after sub-paragraph (ii) treat as inserted—

"(iii) in the case of an EU-NI movement of vaping products, the products enter Northern Ireland;";

(b) in sub-paragraph (b)—

(**a**) S.I. 2001/1712; relevant amending instruments are S.I. 2003/1523, 2006/2368.

(i) in sub-paragraph (i) after "(ii)" treat as inserted "or (iii)";

(ii) at the end of sub-paragraph (i) treat as omitted "or";

(iii) at the end of sub-paragraph (ii) for "." treat as substituted ", or";

(iv) after sub-paragraph (ii) treat as inserted—

"(iii) in the case of an NI-EU movement of vaping products, when the products leave Northern Ireland.".

(5) After regulation 3(3) treat as inserted—

"(3A) The Commissioners must specify in a notice published by them any evidence required in order to demonstrate, for the purposes of—

(a) paragraph (3)(a)(iii), that vaping products have entered Northern Ireland;

(b) paragraph (3)(b)(iii), that vaping products have left Northern Ireland.".

(6) In regulation 7—

(a) in paragraph (1)—

(i) for sub-paragraph (a) treat as substituted—

"(a) they leave any tax warehouse in Northern Ireland, place of importation in Northern Ireland or are otherwise made available for consumption (including consumption in a tax warehouse) unless they—

(i) leave Northern Ireland for a destination in an EU Member State without passing through Great Britain, and

(ii) are moved in accordance with the conditions specified in regulation 39;";

(ii) treat as omitted sub-paragraph (g);

(b) treat as omitted paragraphs (2A) and (2B).

(7) After regulation 37(1) treat as inserted—

"(1A) Vaping products moved under duty suspension arrangements must be—

(a) in the case of an EU-NI movement of vaping products, received at—

(i) a tax warehouse in Northern Ireland, or

(ii) a place from where they will leave Northern Ireland;

(b) in the case of an NI-EU movement of vaping products, dispatched from—

(i) a tax warehouse in Northern Ireland, or

(ii) a place of importation in Northern Ireland.".

(8) Before Part 8 treat as inserted—

# "PART 7A

## EU-NI and NI-EU MOVEMENTS OF VAPING PRODUCTS

**EU-NI and NI-EU movements of vaping products - duty suspension requirement and personal use**

**55A.**—(1) Where there is—

(a) an EU-NI movement of vaping products, except where paragraph (2) applies, or

(b) an NI-EU movement of vaping products on which duty has not been paid,

such products must be placed under duty suspension arrangements in accordance with such requirements as the Commissioners must specify in a notice published by them.

(2) This paragraph applies where vaping products—

(a) are held by a private individual (P) for P's own use, and

(b) are acquired by P in, and transported to Northern Ireland by P from, an EU Member State.

(3) Where paragraph (2) applies, no excise duty is payable.

(4) For the purposes of determining whether vaping products are for P's own use, regard must be taken of—

(a) P's reasons for having possession or control of those products;

(b) whether or not P is a revenue trader;

(c) P's conduct, including P's intended use of those products or any refusal to disclose the intended use of those products;

(d) the location of those products;

(e) the mode of transport used to convey those products;

(f) any document or other information relating to those products;

(g) the nature of those products including the nature or condition of any package or container;

(h) whether the quantity of those products exceeds 200 millilitres;

(i) whether P personally financed the purchase of those products;

(j) any other circumstance that appears to be relevant.

(5) In this regulation, "own use" includes use as a personal gift but does not include the transfer of vaping products to another person for money or money's worth (including any reimbursement of expenses incurred in connection with obtaining them).".

(9) In regulation 56, for paragraph (1) treat as substituted—

"(1) This Part applies to—

(a) EU-NI movements of vaping products under duty suspension arrangements;

(b) NI-EU movements of vaping products under duty suspension arrangements.".

(10) In the case of EU-NI movements of vaping products under duty suspension arrangements—

(a) the references in Part 8 to a consignor, wherever they appear, are treated as applying to the consignee of the vaping products in Northern Ireland, and any defined term referencing that term is to be construed accordingly;

(b) regulation 57(6) is treated as omitted;

(c) in regulation 58—

(i) in paragraph (1), for "the excise goods leave the tax warehouse from where they are to be dispatched or the place of importation" treat as substituted "the vaping products enter Northern Ireland";

(ii) paragraphs (2D)(b) and (9)(c) are treated as omitted;

(d) regulation 59(4)(c) is treated as omitted;

(e) in—

(i) the words before sub-paragraph (a) of regulation 60(2), for "Excise goods may only be moved from a tax warehouse or place of importation" treat as substituted "Vaping products may only enter Northern Ireland";

(ii) regulation 60(2)(a), for "leave the warehouse or place of importation" treat as substituted "enter Northern Ireland";

(iii) regulation 60(3), for "goods leave the warehouse or place of importation" treat as substituted "vaping products enter Northern Ireland";

(f) for regulation 61 treat as substituted—

**"Report of receipt of an EU-NI movement of vaping products under duty suspension arrangements when UK computerised system unavailable**

**61.**—(1) This paragraph applies where, due to the unavailability of the UK computerised system, a report of receipt cannot be sent in accordance with regulation 59(1).

(2) Where paragraph (1) applies, as soon as the UK computerised system is restored the consignee must send a report of receipt to the Commissioners and regulation 59(2) to (4) shall apply to that report.".

(11) In the case of NI-EU movements of vaping products under duty suspension arrangements—

(a) the references in Part 8 to a consignee, wherever they appear, are treated as applying to the consignor of the vaping products in Northern Ireland, and any defined term referencing that term is to be construed accordingly;

(b) regulation 57(6) is treated as omitted;

(c) regulations 58(2D)(b) and (9)(c) are treated as omitted;

(d) regulation 59(4)(c) is treated as omitted;

(e) for regulation 61 treat as substituted—

**"Report of receipt of an NI-EU movement of vaping products under duty suspension arrangements when UK computerised system unavailable**

**61.**—(1) This paragraph applies where, due to the unavailability of the UK computerised system, a report of receipt cannot be sent in accordance with regulation 59(1).

(2) Where paragraph (1) applies, as soon as the UK computerised system is restored the consignor must send a report of receipt to the Commissioners and regulation 59(2) to (4) shall apply to that report.".

*Myrtle Lloyd*
*Justin Holiday*
23rd March 2026 Two of the Commissioners for His Majesty's Revenue and Customs

*Taiwo Owatemi*
*Christian Wakeford*
23rd March 2026 Two of the Lords Commissioners of His Majesty's Treasury

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provision in relation to a new excise duty for vaping products. They are intended to be read in conjunction with the Vaping Duty Stamps (Requirements, Reviews and Appeals) Regulations 2026 (S.I. 2026/338).

Part 1 provides for citation, commencement, appointed day and interpretation.

Part 2 makes provision in relation to vaping products approvals, which are required for the production and storage of vaping products. Regulation 4 sets out the circumstances in which such approvals are required, as well as factors the Commissioners are to take into consideration when deciding whether to approve a person. Regulation 5 provides that carrying out a limited type of production does not require an approval under these Regulations, provided such production takes place on premises listed in, and in accordance with, another customs or excise approval. Regulation 6 sets out the process for notifying the Commissioners of any changes to a vaping-related business, while regulation 7 does the same for cases where, for a period of time, an approved person has not yet started producing or storing vaping products or, alternatively, has stopped doing so.

Part 3 makes provision for measuring the volume of vaping products.

Part 4 provides that vaping products must be packaged in retail packaging at or before an excise duty point.

Part 5 makes provision in relation to payments and returns. Regulation 10 sets out how the amount of duty payable is to be calculated referable to the volume of a vaping product. Regulation 11 makes provision for the time and method by which duty must be paid. Regulation 12 makes provision for the requirement to make a return.

Part 6 relates to spoilt vaping products. Regulation 13 makes provision for the destruction of spoilt vaping products, and regulation 14 does so for the remittance and repayment of duty in respect of those products. Regulation 15 enables the Commissioners to cancel remittances or repayments of duty in certain circumstances. Regulation 16 makes provision for record-keeping in respect of remittances and repayments of duty.

Part 7 makes provision for drawback to be set against amounts of duty payable or paid.

Part 8 makes provision for record-keeping in respect of vaping products produced and stored under these Regulations.

Part 9 makes provision in relation to transitional duty stamps, which, but for their not having a visible feature that is capable of being scanned, are equivalent to duty stamps in terms of function and purpose. Regulation 19 provides that, for a specified period, vaping products provisions in the Finance Act 2026 have effect in respect of transitional duty stamps in the same way as they do for duty stamps. It also ensures that provisions in these Regulations relating to the scanning of duty stamps do not apply to transitional duty stamps.

Part 10 makes provision in relation to duty stamps approvals. Regulation 20 makes provision for approved stamp holder applications, and regulation 21 does so for UK representative approvals. Regulation 22 sets out the requirements for notifying the Commissioners of an intention to have either of those approvals varied or revoked, and the way in which such a notification takes effect

as a variation or revocation. Regulation 23 makes provision for Commissioners to vary or revoke either of those approvals.

Part 11 makes provision for the Commissioners to limit the number of duty stamps issued to approved stamp holders, or in respect of overseas persons, for specified periods.

Part 12 makes provision for the Commissioners to charge fees in respect of the issue and management of duty stamps.

Part 13 makes provision for the affixing of duty stamps. Regulation 26 enables the Commissioners to specify the method by which duty stamps must be affixed to vaping products, and regulation 27 does so in respect of the destruction of duty stamps issued and delivered but not affixed. Regulation 28 makes provision for where the stamping of vaping products must take place in the UK and overseas, and regulation 29 does so in relation to the activation of duty stamps. Regulation 30 places restrictions on when duty stamps may be affixed to vaping products.

Part 14 makes provision in relation to constructive removal.

Part 15 makes provision in relation to the scanning of duty stamps affixed to vaping products. Regulation 32 sets out various circumstances in which, and times at which, duty stamps must be scanned in respect of vaping products intended for consumption in the United Kingdom. Regulation 33 makes provision for the scanning and treatment of duty stamps already affixed to vaping products that become intended for consumption outside the United Kingdom. Regulation 34 sets out exceptions to the requirement to scan duty stamps, and explains what must be done in the alternative.

Part 16 makes provision for dealing with duty stamps affixed or scanned in error.

Part 17 makes provision for lost, stolen and damaged duty stamps. Regulation 36 sets out the notification requirements for lost and stolen duty stamps. Regulation 37 does the same for damaged duty stamps, in addition to making provision for how they are to be dealt with.

Part 18 makes provision for record-keeping in relation to duty stamps.

Part 19 makes provision for an exception to the offence of possessing a duty stamp.

Part 20 makes it so that stamped vaping products produced or imported into the United Kingdom before 1st October 2026 must be held on, and not removed from, certain premises before that date, other than in accordance with such conditions or restrictions as the Commissioners may specify.

Part 21 makes provision in relation to duty-free supplies for the Royal Navy.

Part 22 makes provision in relation to travellers' allowances for vaping products.

Part 23 makes provision in relation to drawback, which is not available in respect of spoilt vaping products (for which a claimant must instead use the provisions referred to in Part 6).

Part 24 amends and modifies the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 ("HMDP 2010"). Regulation 44 amends HMDP 2010 by setting out the circumstances in which vaping products moving under duty suspension arrangements are considered to have been released for consumption in the United Kingdom (and, conversely, the circumstances in which they are not so considered). Regulation 45 modifies HMDP 2010 where, in certain circumstances, vaping products are moved between Northern Ireland and member states of the European Union (in either direction) without passing through Great Britain.

Any notices referred to in these Regulations will be published at https://www.gov.uk/government/collections/vaping-products-duty-and-vaping-duty-stamps-detailed-information. A person unable to access the notices electronically may access them in hard copy by post free of charge on application to Vaping Products Policy, Indirect Tax, HM Revenue & Customs, Trinity Bridge House, 2 Dearmans Place, Salford, M3 5BS.

A Tax Information and Impact Note covering this instrument was published on 26th November 2025 alongside the Finance (No. 2) Bill 2025 and is available on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins. It remains an accurate summary of the impacts that apply to this instrument.

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