

Vaping Products Duty: what do services need to know?

Overview

From 1 October 2026, a new Vaping Products Duty (VPD) applies to vaping liquids manufactured or imported into the UK. The duty is £2.20 per 10ml of e-liquid (or 44p per 2ml pod), regardless of nicotine strength, and also applies to nicotine-free vaping liquids. This is coming in alongside a one-off increase in tobacco duty (of £2.20 by 100 cigarettes and equivalent for other tobacco products) and the usual tobacco tax escalator of 2% +RPI.

The Government has introduced the duty with the objective of increasing the price of vaping products to help reduce youth vaping. It will also provide important new powers at ports and borders to prevent illegal products from entering the UK market.

However, vapes remain an important and effective quitting aid for people who smoke, and this is recognised through the tax increase for tobacco which should mean that it is always cheaper to vape than to smoke.

What happens to prices?

Prices may not increase immediately on 1 October. The duty only applies to products manufactured or imported from that date. Existing stock can continue to be supplied, and retailers can sell unstamped stock they already hold until 31 March 2027. From 1 April 2027, vaping products outside duty suspension will need to carry a vaping duty stamp.

It is also uncertain how much of the £2.20 duty manufacturers and retailers will pass on to consumers. Services should therefore expect prices and product availability to change gradually over the coming months.

What does this mean for stop smoking services?

Services can continue to provide vapes to people who smoke as part of smoking cessation support.

The transitional arrangements apply to products being distributed as well as those sold by retailers. This means:

- From 1 October 2026, services should ensure that any newly acquired vaping products comply with the new duty requirements.
- Existing stock can continue to be distributed during the transitional period.
- From 1 April 2027, vaping products distributed by stop smoking services will need to be duty-paid products and carry the appropriate duty stamp. Services will be responsible for ensuring that the products they distribute comply.

Local authorities and NHS services should speak to their suppliers about how they are managing the transition and consider whether the duty has implications for the cost of commissioned provision.

Swap to Stop vouchers

DHSC has issued guidance to local authorities that currently hold Swap to Stop stock and vouchers on managing the impact of the excise duty.

Existing vouchers can continue to be used and will be eligible for products on which the duty has been paid.

If you hold Swap to Stop vouchers and need further advice, please contact your local Swap to Stop lead commissioner, or email swaptostop@dhsc.gov.uk.

What will it mean for enforcement

HMRC have committed to increase enforcement capacity in order to support enforcement and local trading standards will continue to deal with illegal vapes as they do at the moment. From the 1st April 2027 clients should only purchase products with a tax stamp as they are likely to meet UK product standards and comply with the law. Intelligence on places selling non-tax stamped products can be shared with local trading standards.

Further information, including links to HMRC guidance, is available in [ASH's briefing on the Vaping Products Duty](#).