STATUTORY INSTRUMENTS

2026 No. 338

EXCISE

The Vaping Duty Stamps (Requirements, Reviews and Appeals) Regulations 2026

Approved by the House of Commons

Made - - - -	*23rd March 2026*
Laid before the House of Commons - - - -	*25th March 2026*
Coming into force - -	*1st April 2026*

The Commissioners for His Majesty's Revenue and Customs(**1**) make these Regulations in exercise of the powers conferred by section 45(1) and (2)(h) of the Taxation (Cross-border Trade) Act 2018(**2**) and section 119(2)(e) of the Finance Act 2026(**3**).

Citation and commencement

1. These Regulations may be cited as the Vaping Duty Stamps (Requirements, Reviews and Appeals) Regulations 2026 and come into force on 1st April 2026.

Vaping products - stamping requirements

2.—(1) Except where paragraph (2) applies, a vaping product(**4**) produced or imported—

(a) before 1st October 2026 must be stamped(**5**) by 1st April 2027;

(b) on or after 1st October 2026 must be stamped at or before the time it passes an excise duty point.

(2) This paragraph applies where a vaping product—

(a) is possessed by a private individual for that individual's own use;

(b) is vested in a trustee as part of a bankrupt's estate;

(c) is to be exported from the United Kingdom;

(**1**) "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.
(**2**) 2018 c. 22.
(**3**) 2026 c. 11.
(**4**) "Vaping product" is defined in section 116(1) of the 2026 Act (vaping products).
(**5**) "Stamped" has the meaning given by section 120(2) of the 2026 Act (stamping of vaping products).

(d) is to be shipped or carried for use on a ship, aircraft or railway vehicle as stores without payment of duty or on drawback;

(e) is to be used in an export shop;

(f) has been obtained by a private individual in a place outside the United Kingdom, imported into the United Kingdom by that individual, and paragraph (3) or (4) applies;

(g) is afforded relief from excise duty by an Order made under section 13A(1) of CEDGRA 1979(**6**).

(3) This paragraph applies where relief from excise duty on that vaping product is afforded by an Order made under section 13(1) of CEDGRA 1979.

(4) This paragraph applies where—

(a) relief from excise duty on that vaping product would have been afforded by an Order made under section 13(1) of CEDGRA 1979(**7**), but for the fact that the quantity of that product exceeds any limit on quantity specified in the Order,

(b) that product is declared as required by section 78(1) of the Customs and Excise Management Act 1979(**8**), or by or under section 3 of the Taxation (Cross-border Trade) Act 2018, and

(c) excise duty on that product is paid.

(5) For the purposes of determining whether vaping products are for a private individual's own use under paragraph (2)(a), regard must be taken of—

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

(b) whether or not that individual is a revenue trader;

(c) that individual's conduct, including that individual'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 that individual personally financed the purchase of those products;

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

(6) In this regulation—

"bankrupt" has the meaning given by section 381 of the Insolvency Act 1986 ("bankrupt" and associated terminology)(**9**);

"CEDGRA 1979" means the Customs and Excise Duties (General Reliefs) Act 1979(**10**);

"excise duty point" has the meaning given by section 1 of the Finance (No. 2) Act 1992(**11**);

"export shop" has the meaning given by regulation 3 of the Excise Goods (Export Shops) Regulations 2000(**12**);

(**6**) Section 13A(1) was inserted by section 28 of the Finance Act 1989 (c. 26).

(**7**) Section 13(1) was amended by paragraph 131(2) of Schedule 7 to the 2018 Act.

(**8**) 1979 (c. 2); section 78 was amended by paragraph 18 of Schedule 1 to the Isle of Man Act 1979 (c. 58), section 5(1) of the Finance (No. 2) Act 1992 (c. 48), and paragraph 78(2) and (3) of Schedule 7 to the 2018 Act.

(**9**) 1986 c. 45. The definition of "bankrupt" was amended by paragraph 52 of Schedule 19 to the Enterprise and Regulatory Reform Act 2013 (c. 24).

(**10**) 1979 c. 3.

(**11**) 1992 c. 48.

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

"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);

"revenue trader" has the meaning given by section 1 of the Customs and Excise Management Act 1979(**13**);

"trustee" has the meaning given by section 385 of the Insolvency Act 1986 (miscellaneous definitions).

Vaping products - amendment of FA 1994

3.—(1) The Finance Act 1994(**14**) is amended as follows.

(2) In—

(a) section 16A(2)(h)(**15**), for "122 of FA 2026 (approved stamp holders)" substitute "122 or 123 of FA 2026 (approved stamp holders and United Kingdom representatives)";

(b) paragraph 5B of Schedule 5 (decisions subject to review and appeal)(**16**), after "122" insert "or 123".

Myrtle Lloyd
Justin Holliday
Two of the Commissioners for His Majesty's Revenue and Customs

23rd March 2026

(**13**) The definition of "revenue trader" was relevantly amended by paragraph 1(1) of Schedule 8 to the Finance Act 1981 (c. 35), section 11(2) of the Finance Act 1991 (c. 31), and section 30(3)(a) of the Finance Act 1993 (c. 34).

(**14**) 1994 c. 9.

(**15**) Section 16A(2)(h) was inserted by paragraph 2(c) of Schedule 15 to the 2026 Act (vaping products duty: amendments of other enactments).

(**16**) Paragraph 5B of Schedule 5 was inserted by paragraph 2(d) of Schedule 15 to the 2026 Act.

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 Products (Production, Duty Stamps and Commencement) Regulations 2026 (S.I. 2026/331).

Regulation 1 provides for citation and commencement.

Regulation 2 sets out when vaping products are required to be stamped.

Regulation 3 amends the Finance Act 1994 so that reviews and appeals processes set out in that Act also apply for decisions relating to United Kingdom representatives.

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.