Vaping Duty Stamp Programme FAQ's

Revision History

Version	Author	Date	Comment
01	AVB	10/07/2026	Initial draft created

Background

This document provides answers to frequently asked questions about the vaping duty stamps scheme. For more information on the Government's policy, including detailed information about how to apply, please visit GOV.UK/Vaping-Duty.

This document will be revised and updated when required.

Contents

1 Overview of Vaping Duty Stamps

Vaping Duty Stamps will soon become a requirement for all vaping products sold in the UK. For general information about the scheme or Vaping Products Duty more widely, you should refer to the HMRC issued guidance here: Vaping Products Duty – GOV.UK

1.1 What are Vaping Duty Stamps?

HMRC-issued stamps confirming duty payment and enabling supply chain traceability. You can read more about how vaping duty stamps work on GOV.UK.

1.2 Who needs to use vaping duty stamps?

Any business involved in manufacturing, importing, storing, or distributing vaping products in the UK. You can see if you're impacted by checking Vaping Products Duty and the Vaping Duty Stamps Scheme on GOV.UK.

1.3 What products require stamps?

All vaping products which contain vaping liquid intended for UK sale, whether or not they contain nicotine. This includes, but is not limited to, refillable bottles, pods and prefilled vapes.

2 Roles and Responsibilities

Lots of different businesses will need to interact with Vaping Duty Stamps. This section sets out answers to frequently asked questions on who does what.

2.1 Authorised Purchasers (UK-Approved Stamp Account Holders)

2.1.1 What is an Authorised Purchaser?

An Authorised Purchaser is an HMRC-approved business responsible for ordering duty stamps and ensuring they are used in compliance with Vaping Products Duty regulations. This includes HMRC approved domestic manufacturers, warehouse keepers and UK Representatives.

2.1.2 What are our core responsibilities as a UK Approved Stamp Holder?

You are the primary accountable party within the system. Your responsibilities include:

- Ensuring stamps are only used on eligible UK-bound products.
- Capturing all mandatory data at the point of application.
- Submitting data accurately and on time.
- Recording full product traceability until the goods are released to the UK Market.
- Managing stamp stock (used, unused, lost, damaged).
- Ensuring compliance across third parties (e.g. manufacturers, warehouses).

2.1.3 What happens if we are not approved by 1 October 2026?

- You cannot legally produce vaping products in the UK.
- You cannot store vaping products in duty-suspense.
- Enforcement action may apply.

2.2 UK Representatives & Overseas Manufacturers

2.2.1 Do overseas manufacturers need to comply?

Yes. All vaping products intended for UK sale must meet VDS requirements, regardless of manufacturing location. An overseas manufacturer who wishes to apply UK Vaping Duty Stamps must appoint a UK Representative.

2.2.2 What is the role of an Overseas Manufacturer in the process?

Overseas manufacturers typically:

- Apply stamps during production or packaging.
- Capture required application and product data.
- Ensure codes meet technical and quality standards.

2.2.3 What is the role of a UK Representative in the process?

A UK Representative is a UK based entity which is approved by HMRC to represent an overseas manufacturer for the purposes of the stamps they send overseas. The representative remains responsible for the stamps throughout the process.

2.2.4 Can an overseas manufacturer have more than one representative?

Yes.

2.2.5 Can I send stamps overseas if I'm not a UK Representative?

No. The only legal way of sending stamps overseas is if you are a UK Representative. You may not transfer stamps issued to you to any other person. This may constitute a criminal offence.

2.3 Customs and Excise Warehouses / Importers

Warehouse and logistics operators who import vaping products support the Vaping Duty Stamp scheme by:

- Maintaining product traceability.
- Recording logistics and aggregation events.
- Supporting compliance across the supply chain.

2.3.1 I'm a warehouse keeper or importer, what do I need to do?

You must follow all of the rules for importing and exporting vaping products, available on GOV.UK.

Where stamped vaping products are imported into the UK, or move between duty suspended locations, you must record data items such as:

- Product movements (inbound/outbound).
- Location changes.
- Aggregation and de-aggregation events.
- Handling unit assignments.

You must do this using our software, or via an API. There are other obligations for vaping products moving in duty suspense.

2.4 Retailers / Distributors

2.4.1 What are our obligations?

Retailers must ensure from 1 April 2027:

- All vaping products sold carry a valid duty stamp.
- Non-compliant products are not sold.
- Ensure you keep up to date with HMRC's guidance.

2.4.2 How can stamp validity be verified at retail level?

For digital stamps, you may use the Consumer Verification App, which confirms:

- Activation status.
- Authenticity of the stamp.

3 Ordering, delivery and stock management

3.1 How do I order stamps?

- You must be approved by HMRC before you can register for Cartor's secure online portal.
- Orders are placed via the secure online portal.
- Payment should be made via bank transfer. Please use the bank details below and include your order reference number when making the payment to ensure it is processed correctly.

Account Name – Cartor Security Printers Ltd
Account Number – 11087560
Sort Code – 090222
Bank Name – Santander UK
Currency – GBP

3.2 What ordering formats are available?

Dry stamps (stacks):

- 500, 1,800, 36,000, 108,000

Wet stamps (coils):

- 1,000, 5,000, 10,000, 20,000

3.3 What is the minimum order quantity?

1,000 stamps

3.4 What is the typical lead time?

Standard lead time is 15 days from order confirmation.

3.5 How is delivery managed?

- Delivery is arranged by Cartor.
- Only to HMRC-approved addresses declared during registration.

3.6 Can stamps be delivered overseas?

Yes, provided you are a UK Representative and the delivery location is approved as part of your HMRC authorisation.

3.7 How are stamps managed in inventory (individual vs batch level)?

Stamps can be managed at a packaging level (e.g. stack, reel, blister), not only individually.

Handling Units (HUs) allow scanning and managing stamps in bulk (e.g. 1,000 or 20,000 units depending on format).

4 Applying Stamps & Capturing Data

4.1 Affixing stamps

4.1.1 How do I apply a stamp?

You should read HMRC's Force of Law notice, which explains the legal requirement for the stamps to be considered affixed appropriately. This can be found on GOV.UK here: Vaping Products Duty and Vaping Duty Stamps: Force of Law Notice.

4.1.2 Are stamps compatible with production equipment?

Yes. Stamps are designed for standard label applicators and scanning systems.

4.1.3 Do I need to know anything else about the stamp?

- The stamp is rectangular in shape.
- The stamp is 18 millimetres in width.
- The stamp is 42 millimetres in length.
- For 'wet' (pre-glued) stamps, the orientation is long edge leading on the reel.
- The reel has a 3-inch core.
- Dry stamps will be provided pre-cut and in stacks.

- Code size: approx. 5 × 11 mm (12×26 Data Matrix).
- Minimum bottle curvature: 10 mm radius, when the data matrix is vertical.

4.2 Capturing data

4.2.1 When must stamps be activated?

- Stamps should be activated at the point of affixation
- Must be activated before products are released to the market
- Activation timing can be controlled operationally, but must occur before release

4.2.2 What data must be captured at application?

A mandatory record is created when stamps are affixed and/or scanned, linking stamps (or aggregated groups) to the product.

The record must include:

Application details:

- Date and time of affixing.
- Address where the stamp was applied.
- Name and address of the operator.

Manufacturer details:

- Name of manufacturer.

Product details:

- Volume (ml, to nearest 0.1 ml).
- Brand.
- Flavour.
- Product type (prefilled pod, prefilled device, bottle, or other).
- Nicotine content (mg/ml).
- ECID/GBID (only required if nicotine content exceeds 0 mg/ml).
- Any additional HMRC-required data.

Important:
No fields are optional – all data elements are mandatory in line with HMRC requirements.

4.2.3 What other data is recorded in the system?

In addition to the data recorded at activation, the system maintains records of:

- Stamp lifecycle (issued, activated, unused).
- Product and SKU data.

- Aggregation hierarchy.
- Logistics events.

4.2.4 How is data submitted?

- Via API using EPCIS 1.2 ingestion endpoint or via the scanning app.
- In line with HMRC technical specifications.

5 Aggregation, traceability and logistics events

5.1 What is aggregation?

Aggregation links individual stamped units to higher packaging levels (e.g. cartons, pallets):

- Must be recorded.
- Mixed SKUs are permitted.
- Can be scanned at group level.

5.2 What are Handling Units (HUs)?

Identifiers applied to grouped items (e.g. reels, stacks, pallets):

- Enable bulk scanning and tracking.
- Remove need for scanning individual stamps.

5.3 Can aggregation codes be pre-printed?

Yes. Aggregation codes may be:

- Pre-generated and printed.
- Linked to individual stamps after application.

They must:

- Follow GS1 standards.
- Use an approved company prefix.
- Meet uniqueness and technical specifications.

6 Exceptions, corrections and outages

6.1 Can a stamp be removed or reused?

No:

- Stamps are tamper-evident.
- Cannot be removed without damage.
- Reuse is not permitted.

6.2 How are damaged, lost, or rejected stamps managed?

All must be recorded in the system:

- Damaged stamps.
- Lost stamps.
- Rejected stamps.
- Production waste.

Rejected or destroyed stamps must still be declared, even if fully unreadable.

6.3 What happens for recalls, rework, or repackaging?

- If products are recalled, reworked, repackaged, rejected, or destroyed, the relevant event must be recorded within the system to maintain a complete audit trail.
- You must follow HMRC's guidance if you wish to destroy the stamp or the product.

6.4 How are errors or corrections handled?

Corrections can be submitted using corrective EPCIS events.

6.5 What happens during system outages?

- Continue operations.
- Store data locally.
- Upload it as soon as possible.

7 Key dates and transitional arrangements

7.1 When do the rules come into force?

- **1st October 2026**: Mandatory.
- **1st April 2027:** Full enforcement.

Key Timeline Summary:

April – November 2026: Transitional stamps are available to purchase.
30th November 2026: Last date to purchase transitional stamps.

- **1st September 2026:** Digital stamps introduced.
- **1st October 2026:** Duty comes into force.
- **1st January 2027:** Digital stamps must be affixed to products.
- **1st April 2027:** All vaping products on the UK market must carry a stamp.

7.2 Can products with transitional stamps still be sold?

Yes, so long as they meet all of the other rules of the scheme.

7.3 What happens if I sell unstamped goods after 1 April 2027?

Your products may be seized, and enforcement action may be taken. You can read more about this on GOV.UK here: Compliance checks: vaping duty stamps – penalties and sanctions — CC/FS87.

8 Readiness and support

8.1 When will full affixation guides be available?

- Transitional stamp guidance has already been issued.
- Full specifications for digitally enhanced stamps are now live.

8.2 Will you provide technical digital documentation to us?

Yes:

- API specifications (EPCIS 1.2).
- Integration guidance.

- Stamp specifications.

Some elements remain pending and are subject to HMRC confirmation.

8.3 Will you give industry access to a testing environment?

- Yes, a sandbox will be available. A sandbox is a safe test environment that lets you try features, processes, or integrations without affecting live systems or real data. It allows you to experiment and make changes with no risk to your actual operations.
- Sandbox will be available from 10 July 2026.
- Required for validating integrations.

8.4 Is certification required before go-live?

- No formal certification.
- Sandbox validation is required before production access.

8.5 Are there outstanding things Cartor still needs to provide?

Yes:

- Some logistics event requirements.
- Final technical specifications.
- Audit and compliance details.

8.6 Who provides support?

For stamp questions: Cartor Customer Support:

- Phone: 0800 229 4160.
- Email: VDS-support@Cartor.com.

For anything else relating to Vaping Products Duty:

- Email: vapingproductsduty@hmrc.gov.uk

9 Background note on Cartor and Sicpa

Cartor Security Printers and SICPA partner to deliver secure, reliable solutions for governments and regulated industries. Cartor is a UK-based security printing specialist, producing high-security products such as tax stamps, postage stamps and secure documents, helping to protect revenues and brand integrity.

SICPA, a Swiss technology company, complements this by providing advanced security inks, digital systems and traceability solutions used worldwide to authenticate products, secure supply chains and combat illicit trade. Together, they combine physical security printing expertise with advanced digital and data technologies to support effective compliance and enforcement across regulated markets.