

UNITED KINGDOM VAPING DUTY STAMPS SCHEME

Stamps Application Guidelines for
Affixing Operators of Vaping Products
(Phase 1 – Transitional Stamps)

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31.03.2026

CONFIDENTIAL



DOCUMENT HISTORY

Version	Date	Observations
V1.0	23.03.2026	First release based on Transitional Stamps
V1.1	30.03.2026	Update of telephone number and Copyright
V1.1.1	31.03.2026	Updates - contrast between Transitional Stamps V1 and V2.

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1 Preface

Purpose

This document provides guidelines on how to apply the vaping duty stamps correctly to vaping products covered by the vaping duty stamps (VDS) scheme implemented by the revenue authorities in the United Kingdom (UK). The VDS scheme is intended to monitor the domestic production and importation of vaping products in the UK, thereby enabling fast detection of non-duty paid products. Vaping duty stamps must be applied to each vaping product before it is released into the market.



Note: The visual aids in this guide are based on Transitional Stamps which is slightly different to the Digitally Enhanced Stamps.

Intended Audience

This document is intended for Affixing Operators i.e. UK manufacturers, overseas manufacturers and UK warehouse keepers who will be affixing duty stamps to vaping products in the manufacturing or packaging process.

Roles and Responsibilities

ROLE	RESPONSIBILITY
Affixing Operator	Responsible for affixing the vaping duty stamp to vaping products as well as the safekeeping and proper storage of stamps.
Purchasing Operator	Responsible for placing orders for vaping duty stamps.

Terms and Abbreviations

TERM	DESCRIPTION
HRC	Human Readable Code is a unique alphanumeric code that is visible on the stamp and provides a visual check that is human readable.
VDS	The vaping duty stamps are paper-based stamps which combine physical security features with digital elements for authentication.

Conventions

The following conventions are intended to alert the user to the associated instructions:



Hint: Helpful hints and tips for using the system.



Note: Relevant information to facilitate operation or compliance, which may improve the operation of the system.

Getting Help

Always refer to this user manual first for information on using the system. If you cannot resolve the issue after reading this manual, please contact support if needed : VDS-support@cartor.com. Tel: +44 0800 229 4160.

Document Applicability

The information contained in this user manual is valid as at the date indicated on the front cover. For further releases, please contact support : VDS-support@cartor.com. Tel: +44 0800 229 4160.

2 Introduction

With the introduction of the vaping duty stamps scheme implemented in the United Kingdom, a process has been put in place to enable the Purchasing Operators to order vaping duty stamps and the Affixing Operators to apply them to their vaping products. The vaping duty stamps are paper-based stamps which combine physical security features with digital elements for authentication.

This guide describes the procedure for the correct application of the vaping duty stamps to vaping products.

Important Notes:



- Vaping duty stamp application is the responsibility of the Affixing Operator.
 - When the vaping duty stamp is attached to the vaping product, it must seal the packaging so that the product cannot be opened without damaging either the packaging or the stamp. Affixing Operators must ensure the packaging meets this requirement.
-

2.1 System Requirements

Automated stamp application and activation:

For automatic lines an automated label applicator is required to be installed for stamp applications.

2.2 Stamps Ordering

Purchasing Operators may place and manage orders for vaping duty stamps issued by the supplier via the vaping duty stamps portal <https://vds-cartor.co.uk>.



Note: As soon as the duty stamps are delivered to the Affixing Operator, the supplier's risk ends, and the Affixing Operator will be fully responsible for the safekeeping and proper storage of the stamps.

2.3 Stamps Storage

An area dedicated to the storage of stamps should be defined following the local health & safety protocols as well as storage instructions described hereunder:

- Stamps must be stored away from direct sunlight and kept in their original packaging.
- The relative humidity level should be acceptable. The storage area should be air-conditioned if stamps are to be stored for a long time. An optimum relative humidity of 50% is recommended, however 40% to 60% range is acceptable.

- Recommended optimum temperature is 22°C, however, a 20°C to 24°C is acceptable. The storage area should be air-conditioned if stamps are to be stored for an extended period.
- The storage area must be free of moisture or water leak marks on the ceiling, walls, and slabs.
- The storage area must be free of pests.

2.4 Stamp Application Principles

Kindly adhere to the following stamp application principles:

- The stamp should be applied on each individual retail unit.
- Vaping duty stamps must be attached to the outermost part of the final retail packaging. This could be either to the:
 - box
 - bottle (if it's sold or supplied without an outer box).
- Only one stamp should be applied per product. No product should have more than one stamp.
- The stamp should be used once only.
- The environment where the stamp application is performed must be dry and cool (not humid, nor hot).

Not allowed:



- Dual stamp application is not allowed.
 - Printing on the stamps is not allowed.
 - Reusing a stamp is not allowed.
-

2.5 Transitional vaping duty stamps

Transitional vaping duty stamps can only be purchased until 30 November 2026. These stamps include all the physical security features and are produced in the same dimensions in both wet and dry formats, but do not include the digital feature and do not need to be scanned.

Transitional vaping duty stamps are designed to help businesses manage vaping products prior to the introduction of Vaping Products Duty. Their purpose is to allow manufacturers to apply duty stamps to products before the digitally secure stamps are made available, if they choose to do so.

Transitional vaping duty stamps must not be affixed to vaping products from 1 January 2027.

From 1 October 2026, vaping products that carry a transitional vaping duty stamp may be imported into the UK or released from a duty suspension arrangement.

Before this date, no vaping products, whether bearing a transitional vaping duty stamp or a vaping duty stamp with the digital feature should be released into circulation. Stamped vaping products should be held in customs suspension.

Transitional stamps cannot be returned to the supplier or be refunded, so only order the amount you need. From 1 October 2026, all vaping products released onto the market must carry a vaping duty stamp.

Vaping duty stamps with the digital feature will be available from 1 September 2026. Unwanted digital duty stamps can be returned to the supplier. More information on how to do this will be available shortly.

2.6 Visibility of the Stamps FLAT Zones



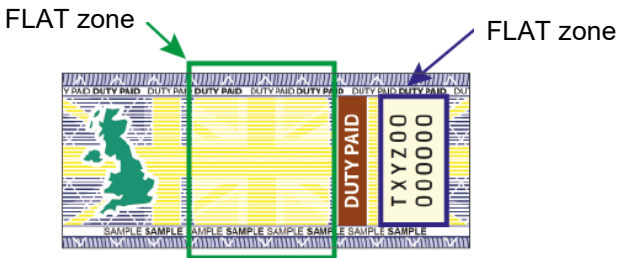
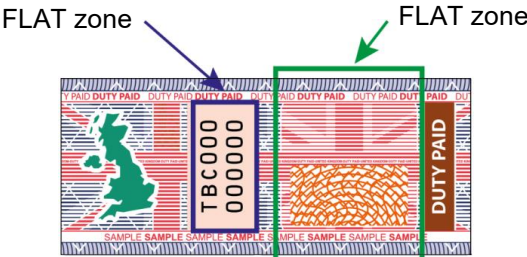
Important note: It is important to ensure that the flat zones of the stamp are clearly visible and not obstructed when applying the stamp onto a product's surface.

What is the flat zone?

The flat zones contain the security data. Each stamp bears identifiable flat zones, as outlined in the table below. For detailed procedures of each stamp application kindly refer to the relevant chapters that follow.

Rules:

- The flat zones must be clearly visible and not obstructed on the product.
- The flat zones must not be altered by tears/scratches/creases/folds/wrinkles.
- The flat zone must be applied with great care and precision following the instructions in this guide.

STAMP TYPE	FLAT ZONES
Vaping duty stamp (DRY)	
Vaping duty stamp (WET)	

3 Vaping DRY Stamps – Transitional Stamps

3.1 Vaping DRY Stamps – Specifications

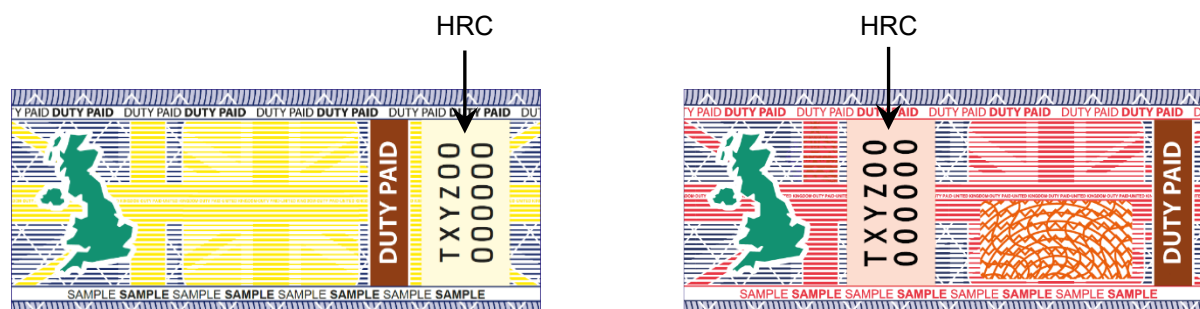


Figure 1 : Vaping DRY stamps - specifications

VAPING DRY STAMPS SPECIFICATIONS	
Paper	DRY secure paper
Label shape	Rectangular
Length of the label	42 mm
Height of the label	18 mm
Maximum number of labels per pack/reel	108,000 / pack
Pack format	108,000 pre-cuts stamps in trays
Reel format	N/A

3.2 Vaping DRY Stamps – FLAT Zones

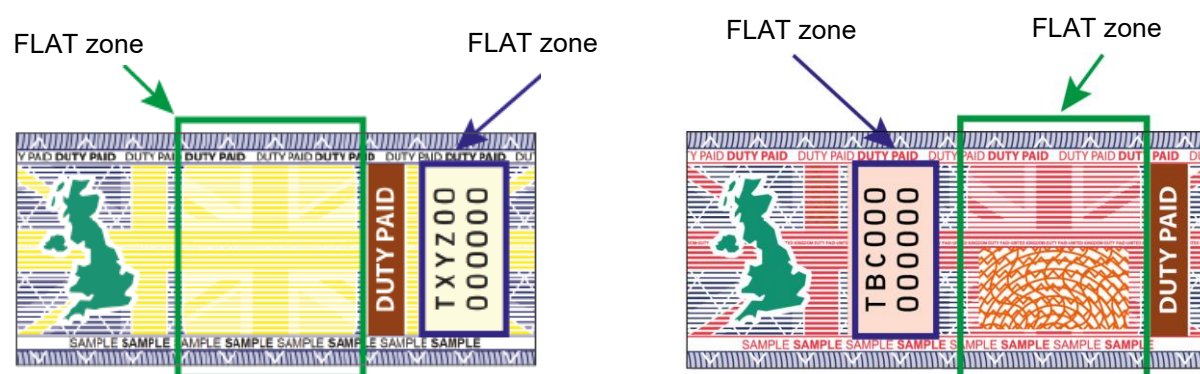


Figure 2 : Vaping DRY stamps – FLAT zones

Avoid wrinkles, scratches, tears, folds, or bends in the area of the FLAT zones.

3.3 Vaping DRY Stamps – Application

Important Notes:



- Make sure that the application area is completely dry before starting the stamp application.
- To avoid issues with DRY stamps peeling off, it is recommended to allow sufficient glue when attaching stamps.



Figure 3 : Samples

The vaping duty stamp is applied on the opening of the packaging to cover the seal. The fold must **not interrupt** the FLAT zone.

The opposite end of the packaging is also required to be sealed by the Affixing operators using their own methods.

3.3.1 DIRECT APPLICATION

For vaping products that is sold or supplied without an outer box, follow the stamp application method hereunder.



Figure 4: Samples – direct application

The stamp is applied on the opening of the product to cover the seal. The FLAT zone **should be applied on the flat surface of the product.**

4 Vaping WET Stamps - Transitional Stamps

4.1 Vaping WET Stamps – Specifications

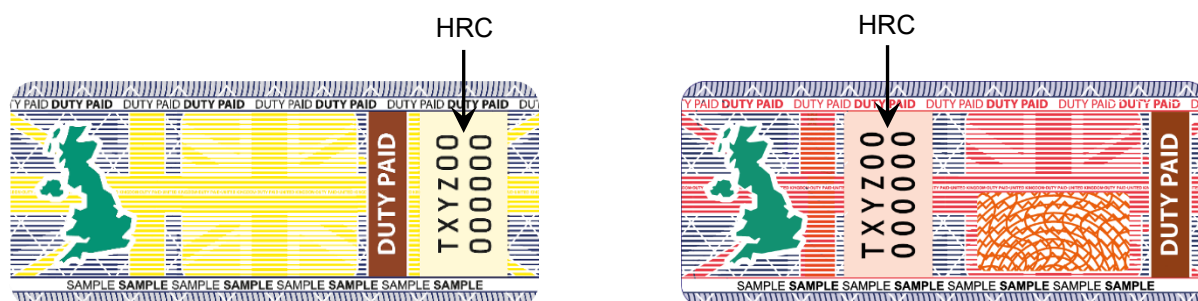


Figure 5 : Vaping WET stamps - specifications

VAPING WET STAMPS SPECIFICATIONS	
Paper	WET secure paper
Label shape	Rectangular
Width of the reel	46 mm
Length of the label	42 mm
Height of the label	18 mm
Tamper proof security cuts	Yes
Maximum number of labels per reel	20,000 per reel
Internal core diameter	76.2 mm (3 inches)
Mandrel type	Cardboard
Adhesive label direction in the reel	Landscape

4.2 Vaping WET Stamps – FLAT Zones

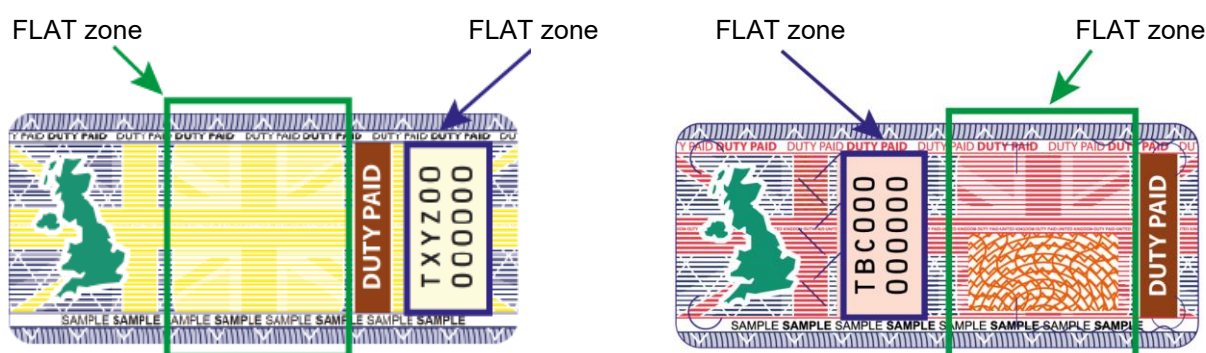


Figure 6 : Vaping WET stamps – FLAT zones

Avoid wrinkles, scratches, tears, folds, or bends in the area of the FLAT zones.

4.3 Vaping WET Stamps – Application



Important Note: Make sure that the application area is completely dry before starting the stamp application.



Figure 7: Samples

The vaping duty stamp is applied on the opening of the packaging to cover the seal. The fold must **not interrupt** the FLAT zone.

The opposite end of the packaging is also required to be sealed by the Affixing operators using their own methods.

4.3.1 DIRECT APPLICATION

For vaping products that is sold or supplied without an outer box, follow the stamp application method hereunder.



Figure 8: Samples – direct application

The stamp is applied on the opening of the product to cover the seal. The FLAT zones **should be applied on the flat surface of the product.**

5 Contact

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