

Overview

This consultation aims to assess the impact of Vaping Products Duty in the Isle of Man on local business. We invite responses from any local manufacturers of vaping products and from businesses that import these products into the Island from places other than the UK.

Wholesalers and retailers of vaping products do not need to respond to this consultation, unless you import these products from places other than the UK.

Background

Vaping Products Duty will be introduced in the Isle of Man on 1 October 2026, in line with the Island's obligation to align its customs and excise legislation with the United Kingdom under the Customs and Excise Agreement.

The duty applies to vaping liquid (also known as e-liquid), including liquids made at home using ingredients such as:

- Propylene glycol (PG)
- Vegetable glycerine (VG)
- Flavourings

Vaping Products Duty applies regardless of whether the liquid contains nicotine.

From 1 October 2026, businesses must:

- Pay Vaping Products Duty on all vaping products, and
- Attach a vaping duty stamp to all retail packaging.

The duty will be charged at a flat rate of £2.20 per 10ml of vaping liquid. For example:

- A 2ml pod will incur 44 pence in duty
- A 10ml refill bottle will incur £2.20 in duty

Further information on Vaping Products Duty is available on [GOV.UK](https://www.gov.uk).

Why your views matter

Your responses will help us understand the impact on businesses and put appropriate guidance and support in place to assist with the new duty requirements.

Reasonable adjustments and alternative formats

The Department is committed to equal opportunities and aims to make its documents accessible to everyone.

We will make reasonable adjustments and provide assistance to help you access or respond to this consultation. If you need this document in an alternative format or require support, please contact:

Email: Shona.Leonard2@gov.im

Telephone: +44 1624 648145

Responding to this consultation

You can respond online by selecting the 'online survey' link below.

Alternatively, you can respond by email or post to:

Legislation & Policy Team

Customs and Immigration Division

Central Government Office

Bucks Road

Douglas

Isle of Man

IM1 3PN

Questions

1. Business name
2. Business address
3. Contact details, e.g. email address (for correspondence)
4. Are you a manufacturer of vaping liquid in the Isle of Man? Yes/No
5. Do you sell vaping products into the UK? Yes/No
6. Do you import vaping liquid from any place other than the UK? Yes/No

If yes,

7. Which country do you import vaping liquid from?
8. How will this affect your business?