Introduction of Vaping Products Duty

Vaping Products Duty (VPD) will be introduced on 1st October 2026. New Tax Types and associated Additional Codes 641/X641 & 642/X642 are being introduced. Existing Tax Type and associated Additional Code 640/X640 are being redefined.

This guidance is intended to cover import declarations during the introductory period. For fuller guidance on VPD, please refer to [Prepare for Vaping Products Duty and the Vaping Duty Stamps Scheme - GOV.UK]

The VPD measures will be set on some commodity codes which would not usually be expected to have an excise measure. Importers should check the list of impacted commodity codes and be prepared to declare a document code to satisfy the tariff measure. This doesn't mean that VPD is always payable, but for the impacted commodity codes, when importing products which are not liable to VPD, it will be necessary to declare an additional code and tax type as a positive declaration that the goods being imported are not liable to VPD.

Tax type 641 and additional code X641 will be used for products that are liable to VPD

Tax type 642 and additional code X642 will be used to declare that the goods are not liable to VPD (except in the case of electronic devices)

Tax type 640 and additional code X640 will be used to declare that imported electronic devices do not contain any tobacco or product liable to VPD.

The VPD measures will be set on a range of commodity codes and any items using these commodity codes for goods arriving on or after 1st October 2026 will need to include an appropriate tax type and additional code to satisfy the tariff measure.

Additional Code	Commodity Codes with VPD measure set Against additional Code
X640	8543400000
X641	1520000000 2404120010 2404120090 2404199000 2905320000 2905450000 2939791000 8543400000
X642	1520000000 2404120010 2404120090

	2404199000 2905320000 2905450000 2939791000

When Tax Type 641 & Additional Code X641 are declared, it will be necessary to declare a tax base amount in litres in DE 4/4. This quantity will be used in calculating the amount of VPD that is charged on the goods.

Tax type codes 641 & 642 and Additional Codes X641 & X642 will be added to the CDS code lists as part of Release 5.3.0 on 26th/27th September 2026. This means that any declarations for goods subject to the VPD tariff measure and arriving on or after 1st October 2026, which require these codes, will either have to be pre-lodged after the CDS release or will need to be amended before the declaration is arrived.

Imports using commodity code 8543400000 for devices arriving on or after 1st October 2026 and which do not contain tobacco or vaping liquid, can be pre-lodged as normal with codes 640 and X640 which are already recognised by CDS.

Supplementary Declarations for goods which arrive prior to 1st October 2026, will be validated against the tariff measures as they applied on the accept date, so will not require a VPD Tax Type Code or Additional Code.