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Planning

HMRC Vaping Duty Stamps Scheme

HM Revenue & Customs

UK3: Planned procurement notice - Procurement Act 2023 - [view information about notice types](#)

Notice identifier: 2025/S 000-031109

Procurement identifier (OCID): ocds-h6vhtk-0545bc

Published 10 June 2025, 8:18am

Scope

Reference

SR2508733243

Description

At Autumn Budget 2024, the Government confirmed Vaping Products Duty (VPD) would be introduced from 1 October 2026. Following further technical consultation, the Government announced a Vaping Duty Stamps Scheme (VDS) to be implemented alongside the VPD.

The response to the consultation is available on GOV.UK.

HM Revenue & Customs (HMRC) will conduct a competitive flexible procurement exercise to appoint a Vaping Duty Stamp supplier via a concession contract.

This supplier will support the implementation of the Vaping Duty Stamp (VDS) Scheme.

Under the scheme, businesses will purchase duty stamps directly from the appointed supplier.

The stamp will be a physical product incorporating digital features for traceability and authentication and will also capture data; such as information about the manufacturer or business who affixes the stamp, product details and product journey through the supply chain.

The scheme will be managed by the appointed supplier, who will be responsible for production and supply, as well as providing the system to businesses to order, make payment, manage their stamps and collect data for HMRC relating to vaping products and the journey through the supply chain.

The stamp must be applied before the product is released for consumption, and associated data will be recorded in the supplier's system.

Businesses must register with HMRC to participate in the VDS scheme. Registration opens on 1 April 2026, and once approved, businesses will be eligible to purchase duty stamps from the appointed supplier.

Contract dates (estimated)

- 19 December 2025 to 18 December 2030
- Possible extension to 18 December 2031
- 6 years

Description of possible extension:

Optional extension to initial contract period of one (1) year.

Main procurement category

Services

CPV classifications

- 22400000 - Stamps, cheque forms, banknotes, stock certificates, trade advertising material, catalogues and manuals
- 79823000 - Printing and delivery services

Contract locations

- UK - United Kingdom

Participation

Legal and financial capacity conditions of participation

HMRC wishes to assess the Economic and Financial Standing of bidders to perform the contract following the application of standard financial assessments.

It is envisaged that this will be through HMRC undertaking a financial viability assessment of the supplier against the following metrics based on bidders latest filed accounts: Turnover Ratio, Operating Margin, Free Cash Flow to Net Debt Ratio and Acid Ratio.

Technical ability conditions of participation

HMRC wishes to assess bidders experience and past performance and will require bidders to demonstrate experience and relevance to HMRCs requirement.

It is envisaged that suppliers will be requested to provide details of two contracts in case study format that have been performed during the past three years.

HMRC will evaluate responses based upon an assessment criterion, methodology and marking scheme outlined in the tender documentation.

Submission

Publication date of tender notice (estimated)

1 July 2025

Submission type

Requests to participate

Deadline for requests to participate

5 August 2025, 11:59pm

Submission address and any special instructions

Prior to tender launch, HMRC will undertake a short market engagement exercise to gain input to help inform the requirement and commercial approach and to provide opportunity for interested suppliers to raise any clarification questions. Further information will be contained within a Preliminary Market Engagement Notice, which will be issued shortly.

Suppliers who wish to participate in procurements are required to register on the Government's central digital platform (CDP). Suppliers can submit their core supplier information and, where a procurement opportunity arises, share this information with HMRC via the CDP. It is free to use and will mean you should no longer have to re-enter this information for each public procurement, but simply ensure it is up to date and subsequently

shared. The CDP is available at <https://www.gov.uk/find-tender>.

This procurement will be conducted by way of an e-Sourcing event using HMRC's SAP Ariba e-Sourcing portal. You must ensure you are registered with the e-Sourcing portal to gain access to the procurement documentation when it is released, which will contain full details of the requirement.

If you are not already registered, the registration link is;

<http://hmrc.sourcing-eu.ariba.com/ad/selfRegistration>

As part of the registration process you will receive a system generated email asking you to activate your SAP Ariba supplier account by verifying your email address. Once you have completed the activation process you will receive a further email confirming the 'registration process is now complete' and providing you with 'your organisation's account ID' number. If an email response from HMRC is not received within one working day of your request, please re-contact; sapariba.hmrcsupport@hmrc.gov.uk (after first checking your spam in-box) notifying non-receipt and confirming when your registration request was first made.

Once you have obtained 'your organisation's account ID' number, please email louise.atkinson2@hmrc.gov.uk and copy in e.procurement@hmrc.gov.uk with your:

- Contract title and Reference
- Your organisation's HMRC SAP Ariba account ID
- Your organisation name
- Your name
- Your email address
- Your telephone number

Once you have complied with the above, you will receive an email confirming access to the procurement event once it is built.

Additionally, should HMRC have any questions for interested bidders prior to the event being published (in terms of market engagement and requirement development), the above provided contact details will be used.

Further information about HMRC's procurement tool SAP Ariba, a suppliers guide and general information about supplying to HMRC is available on the HMRC website: www.hmrc.gov.uk/about/supplying.htm

If you have already registered on SAP Ariba then you may also need to re-register on HMRC's SAP Ariba in order to be added to this event.

Tenders may be submitted electronically

Yes

Languages that may be used for submission

English

Award decision date (estimated)

5 December 2025

Procedure

Procedure type

Competitive flexible procedure

Special regime

Concession

Competitive flexible procedure description

HMRC will invite suppliers to submit a request to participate by publishing a tender notice.

This is estimated to be 1st July 2025.

The tender notice will provide tender details, eligibility criteria, submission deadlines and detail conditions of participation.

We anticipate these conditions will be assessed against technical and financial capacity.

Suppliers who meet the criteria will be invited to a product demonstration; we envisage this will be aimed at testing the deliverability of key aspects of the tender.

Optional additional clarification stage, to allow for questions to be raised by HMRC and optional preferred supplier stage, to allow HMRC to clarify or confirm any commitments made or engage in post-tender negotiation have been included as supplementary processes.

The award criteria are still in development, but are envisaged to include the following qualitative criteria:

- Approach to Deliverables;
- Mobilisation of Contract;
- Desirable Features;
- Added Value;
- Relationship Management;
- Social Value; Social Value Themes include Tackling Economic Inequality and Fighting Climate Change.

Contracting authority

HM Revenue & Customs

- Public Procurement Organisation Number: PVMW-8599-JZNJ

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United Kingdom

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Organisation type: Public authority - central government