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Planning

## HMRC Vaping Duty Stamps Scheme

HM Revenue & Customs

UK2: Preliminary market engagement notice - Procurement Act 2023 - [view information about notice types](#)

Notice identifier: 2025/S 000-033087

Procurement identifier (OCID): ocds-h6vhtk-0545bc ([view related notices](#))

Published 17 June 2025, 5:09pm

### 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 (VDS) scheme to be implemented alongside VPD.

The response to this consultation is available on GOV.UK here:

<https://www.gov.uk/government/consultations/vaping-products-duty-consultation>

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

This supplier will support the implementation of the VDS scheme.

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

The duty 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
- the product's journey through the supply chain.

The scheme will be managed by the appointed supplier, who will be responsible for

- production and supply of the duty stamps (including returns)
- providing the system for businesses to order duty stamps, make payment, manage their duty stamps and collect data for HMRC relating to vaping products and their journey through the supply chain.

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

Businesses must be approved by HMRC to participate in the VDS scheme.

Approval 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

## **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

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## **Engagement**

### **Engagement deadline**

7 July 2025

### **Engagement process description**

The purpose of this preliminary market engagement notice is to:

- a) Provide notice that HMRC is seeking to undertake formal market engagement for the VDS requirement;
- b) Summarise any market engagement undertaken to date; and

c) Invite potential providers to register for the upcoming market engagement exercise through HMRC's eSourcing system.

Market engagement undertaken to date:

HMRC undertook informal market engagement in August / September 2024 to explore the capabilities of the market and options for designing and delivering a duty stamps scheme to meet HMRC's objectives, including the time required for mobilisation. Further engagement was also undertaken in February 2025 as part of the policy consultation process (<https://www.gov.uk/government/consultations/vaping-products-duty-consultation>). These exercises helped HMRC consider how duty stamps are used globally, available market technology, potential delivery models and timescales. Businesses were also informed that HMRC were considering duty stamps as a compliance tool.

Market engagement objectives:

HMRC intends to conduct a short additional formal market engagement exercise. The objectives of this market engagement are to:

- a) Request information from the market on the indicative VDS requirements and proposed commercial approach; and
- b) Provide the opportunity for the market to raise any clarifications ahead of the formal tender process launching.

Market engagement activities and timescales:

The market engagement exercise will be undertaken through launching a Request for Information (RFI) to gain further market insight on the indicative requirements and proposed procurement approach.

The RFI will open from 17/06/2025 and close at 12pm on 7/07/2025. Interested participants should register with HMRC's eSourcing tool (Ariba), using the below instructions.

Once registered, participants will be able to access a supporting information document, providing further information on the outline VDS requirements and proposed procurement, and the RFI questions. There will also be the ability to seek clarifications via the messaging tool. We endeavour to answer questions as promptly as possible.

Furthermore, we intend to hold a virtual "RFI information session" at 2:30pm on 24/06/2025 via MS Teams to provide a verbal overview of the VDS requirements, RFI objectives and answer any questions. Please indicate your interest in attending this session upon completing your registration to Ariba and joining instructions will be shared in advance of the session.

## Registration process:

Market engagement will be conducted through HMRC's SAP Ariba e-Sourcing portal. You must ensure you are registered with the e-Sourcing portal to gain access to the RFI documentation.

If you are not already registered, use our supplier self-registration request form to register: <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](mailto:sapariba.hmrcsupport@hmrc.gov.uk) (after first checking your spam inbox) 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](mailto:louise.atkinson2@hmrc.gov.uk) and copy in [james.mak1@hmrc.gov.uk](mailto:james.mak1@hmrc.gov.uk) with:

- 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 supplier's guide and general information about supplying to HMRC is available on the HMRC website:

[www.hmrc.gov.uk/about/supplying.htm](http://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.

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## Submission

### Publication date of tender notice (estimated)

14 July 2025

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## Procedure

### Special regime

Concession

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## Contracting authority

### HM Revenue & Customs

- Public Procurement Organisation Number: PVMW-8599-JZNJ

100 Parliament Street

London

SW1A 2BQ

United Kingdom

Email: [james.mak1@hmrc.gov.uk](mailto:james.mak1@hmrc.gov.uk)

Region: UKI32 - Westminster

Organisation type: Public authority - central government