





\*If you answered 'a) a business' please specify which of the following describe your business:





*Please provide any supporting evidence*

8. Should production of vaping products by individuals for their own use be within scope of the duty?

*Please explain any reasons for your answer.*

9. Are there any other factors concerning home production/blending that should be considered?

*Please specify.*

## Chapter 5: Liability for the duty

10. Do you agree with the proposals on how liability would work?

*Please provide any reasons for your answer.*

11. Do you agree with HMRC's proposal for when products should be charged with the duty?

*Please provide any reasons for your answer.*

12. Do you have views on the extent to which premises used for further processing or packaging should be required to register or seek approval?

*If so, please explain your answer.*

13. Do you agree with the suggestion on who should be liable to pay the duty?

*If not, do you think any other person should be held liable?*

14. The government also welcomes evidence on the processes followed in the manufacture of vaping products, including any secondary processes that are carried out after initial manufacture, for example processing of semi-finished products or packaging.

No evidence to share

15. Do you agree that products destined for general sale on the UK market should not qualify for any reliefs or exemptions from the duty?

16. Are you aware of any examples of vaping products being used for purposes other than general sale on to the UK market that you feel ought to be eligible for relief or exemption?

*If so, please provide any supporting evidence.*



*If so, please explain what these are and why the relevant premises should not require approval from HMRC.*

20. Is there any other information that would be relevant for HMRC to consider an application for registration?

*If yes, please explain your answer and provide any supporting evidence.*

21. Is there a need for joint registrations covering more than one legal entity that manufactures/or stores vaping products in the same premises?

*If so, please explain your answer and provide any supporting information and evidence.*

22. Is there a need for registrations to cover more than one premises owned by a single entity?

*If so, please explain your answer and provide any supporting evidence.*

23. Do you agree these registration and deregistration provisions are appropriate?

*If not, please explain your answer and provide any supporting evidence.*





38. If you are an importer of vaping products, how are they currently moved from overseas to the UK? Please provide details on packaging (individual pods, as bulk liquid or any other means) as well as any evidence you see as relevant.

39. Should there be a quantitative personal allowance for vaping products?

*Please provide evidence to support your answer where possible.*

40. Should the government apply similar arrangements to vaping products shipped as stores as are applied currently for existing excise duties?

*If not, please explain your answer and provide any supporting evidence.*

## Chapter 8: Compliance and enforcement

41. Are there any other specific compliance risks relating to the manufacture and importation of vaping products that may require bespoke compliance arrangements?

*If so, please outline any scenarios that you anticipate may require bespoke compliance powers.*

42. Where is the nicotine used in the manufacture of vaping products generally sourced from (e.g. UK or imported)?

43. How do businesses know the nicotine content of vaping products they manufacture or import?

47. Should a track and trace system be introduced for vaping products?

*Please explain any reasons for your answer.*





57. Is there anything else you would like to add about how your business operates that may be relevant to the design of the new duty?

58. Do you believe the introduction of the new duty would lead to consumers switching to alternative nicotine containing products?