



Responsible

Vaping IRELAND

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Vaping Ireland

2026 Budget Submission

Introduction



Responsible Vaping Ireland (RVI) is the national association representing responsible retailers of vaping products. We are committed to supporting proportionate, evidence-based regulation that protects public health, prevents youth access, and ensures that adult smokers can access reduced risk alternatives to cigarettes. Responsible Vaping Ireland is the nation's largest trade association for retailers of vape products, supporting 3,300 small independent vape retailers in advocating for harm reduction, youth access prevention and evidence-based regulations.

Budget 2026 presents a critical opportunity to support practical, enforceable measures that enhance compliance, improve oversight, and strengthen public health outcomes.

Vaping plays a significant and growing role in helping Irish adults quit smoking. In 2023 alone, nearly one in four successful quitters, representing over 23,000 people, used vapes to stop smoking according to the 2023 Healthy Ireland survey. This highlights the importance of vapes as a smoking cessation tool, and it is therefore critically important to ensure these products remain available, affordable, and subject to sensible regulation.

The vaping market in Ireland must be governed by clear and effective rules that keep products out of the hands of minors while maintaining access for adults who seek to quit smoking. With effective engagement with stakeholders, particularly small and independent vape shops, the Government can support enforcement of existing laws, introduce a low and proportionate excise duty on e-liquid in line with EU norms, and provide the Revenue Commissioners with the tools needed to monitor and address the growth of the illicit vape trade.

These measures, taken together, can ensure Ireland's vaping market is both responsible and robust, supporting public health while protecting legitimate businesses from unfair competition.

RVI also has concerns regarding the proposed Public Health (Nicotine Inhaling Products) Bill. Banning the point-of-sale display of vapes along with a ban on flavours has the potential to undermine the progress Ireland has made in reducing smoking rates in recent years by undermining the proven benefit of vaping as an effective smoking cessation tool.

It would also have a devastating economic impact on the 3,300 independent retailers represented by RVI across the country. RVI supports balanced and evidence-based regulation, but we are concerned that this Bill is a blunt measure that could result in significant unintended public health and economic consequences.

For Budget 2026, Responsible Vaping Ireland recommends a number of key proposals:

1. Increase in resourcing of test purchase checks of vaping products by the HSE Environmental Health Services to enforce the under 18s vape sales ban.

2. Regular and robust compliance inspections of retailers.

3. Timely introduction of a low and proportionate excise duty on e-liquid, in line with the EU average.

4. Additional funding and resources to Revenue for investigation and enforcement of illicit vape smuggling and trade.

1. Double the number of test purchase checks of vaping by the HSE Environmental Health Services to enforce the under 18s vape sales ban

Responsible Vaping Ireland had campaigned for a ban on the sale of vaping products to under-18s, and we welcomed its introduction in December 2023.

However, RVI believes that the test purchase checks used to enforce the under 18 vape sales ban also require more resourcing and regularity.

Figures obtained by RVI through a Freedom of Information (FOI) request earlier this year revealed that only 389 test purchases were carried out in 2023 covering all tobacco and vape products. This is fewer than the 393 test purchases conducted solely for tobacco products in 2023, and 407 in 2022.

The need for enforcement of the under-18 vaping sales ban has not been matched by the high level of resources that will be needed to ensure effective enforcement of the law. RVI would like to see resourcing dedicated to test purchase checks for enforcement of the under 18 vape sales ban, which would require at least a doubling of all test purchase checks currently projected for vaping and tobacco products.

Responsible Vaping Ireland calls for increased resources to be provided in Budget 2026 to the HSE Environmental Health Service, to support doubling the number of test purchase checks of vaping products in 2026 which would include more effective enforcement of the under 18s vape sales ban.

2. Ensure regular and robust compliance inspections of retailers

In addition to test purchasing, RVI believes there is an ongoing need for regular and robust compliance inspections of retailers to root out 'bad actors' and to clamp down on non-compliant product, to ensure effective enforcement of regulations around product safety, nicotine strength and tank size under the Tobacco Products Directive.

The vaping market in Ireland is already heavily regulated; however, regulation is only as good as its enforcement. RVI is concerned that adequate resources are not being allocated to ensure that Ireland's vaping regulations are properly enforced.

There are concerns at industry level regarding certain retailers buying in stock which has not been notified to the HSE - either through direct import or through purchase from wholesalers. There is a prevalence of unregulated product (which are easily identifiable by the lack of Irish language health warnings on the packaging) available in mobile phone accessory shops in the centres of many Irish cities.

The introduction of the proposed retail licensing system in 2026 should help address this issue, as the HSE will have a register of retailers of vaping products and can inspect these retailers to ensure compliance with the conditions of holding a retail licence – i.e., if a retailer is found to be selling illicit product, their licence can be revoked.

Ensuring all categories of retail outlets are subject to test purchase checks, product compliance inspections, and retail license inspections will be critical to effectively enforce regulations.

Responsible Vaping Ireland calls on the HSE Environmental Health Service to increase product compliance inspections of retailers, including mobile phone accessory and laptop repair shops retailing vaping products, to ensure that all products on sale are compliant with Irish and EU regulations.

3. Timely introduction of a low, proportionate excise duty on e-liquid

RVI welcomed the announcement in Budget 2025 of an e-liquid tax of €0.50 per milliliter (ml) of e-liquid, applying to both nicotine-containing and non-nicotine products containing e-liquid. If properly enforced, excise duty has the potential to clamp down on illicit trade and improve administration and oversight of the supply chain in Ireland. The duty should continue to be set at a proportionate level that reflects the reduced risk of these products, to not disincentivize smokers from switching.

The e-liquid tax was due to be rolled out by mid-year 2025 but has been subject to delay, with no notification to industry stakeholders. Timely rollout of the excise duty by the end of 2025 is welcome, and increased communication with and proper notification to industry is necessary in order to ensure the effective rollout of the excise regime.

To ensure smooth implementation, the Government should ensure adequate lead-in time and engagement with retailers and other stakeholders, particularly small and independent retailers. Revenue and enforcement authorities must be properly resourced to ensure effective monitoring and compliance.

RVI supports the forthcoming introduction of a low, proportionate excise duty on e-liquid.

In the longer term, the duty should continue to reflect the reduced harm of vaping compared to smoking, and remain lower than tobacco excise, to avoid misleading consumers.

RVI calls for the timely rollout of this excise duty, with adequate communication with and notification to the industry, as well as proper enforcement of excise, which will help to clamp down on illicit trade, non-compliant product, and improve administration and oversight of the supply chain in Ireland.

4. Provide new funding to the Revenue Commissioners to carry out annual research on the illicit vape trade and to track illicit vape seizures

RVI represents the voice of responsible retailers in Ireland; we urgently call on Government to protect the legitimate retail sector by clamping down on illicit trade – but in order to do this, it must first begin tracking illicit trade in order to understand the scale of the illicit market in Ireland.

RVI believes that Revenue Commissioners should be allocated dedicated resources to track the growth of the illicit vape market, similar to those provided to monitor and combat the illicit tobacco market. Since 2009, Revenue, in conjunction with the HSE's National Tobacco Control Office, has commissioned Ipsos MRBI to conduct annual independent market research among smokers about the source of their cigarettes.

The Department of Finance has previously indicated that because there is no excise duty on vapes, they do not need to be included within the scope of these surveys, but that this may be subject to change once the forthcoming e-liquid product tax is rolled out in Ireland.

As detailed above, RVI welcomes the forthcoming vape excise regime, and would like to see its timely rollout. RVI urges the Government to allocate resources to Ireland's Revenue Commissioners to support annual research on consumer purchasing habits and illicit trade, once the excise duty is rolled out.

RVI calls on the Government to allocate resources to Ireland's Revenue Commissioners to be resourced to monitor and track the illicit vape market through dedicated research.

This is essential to support legitimate and responsible retailers, and to protect the jobs and livelihoods of the 3,300 independent vaping retailers across the country.

Conclusion

RVI believes that the vaping market in Ireland needs to be guided by sensible regulation. Preventing under-18s from accessing vapes while ensuring that unsafe products are kept out of the market are both priorities for vaping retailers. The existing regulations on vaping are welcomed by RVI, but additional resources must be provided to ensure their effectiveness. Similarly, there is also a need to improve the level of engagement between retailers and Government, and to support legitimate retailers of vaping products.

In addition to this, the forthcoming excise on e-liquids is a positive and sensible regulatory step, but must be properly enforced. Then, to support this, Revenue Commissioners should receive funding to commission surveys on the extent of the illicit trading of vapes in Ireland.

We call on the Government to engage meaningfully with stakeholders to ensure that any regulation is balanced, evidence-based, and supportive of public health goals without undermining the livelihoods of responsible businesses.





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