



Responsible

Vaping IRELAND

The need for Tax Stamps on Vaping Products in Ireland

Proposals for effective enforcement
of the new E-Liquid Products Tax

February 2026

Summary of Recommendations

Responsible Vaping Ireland is calling for:

- ✓ Amendment to the Finance Bill 2027 (to be announced as part of Budget 2027) to require the display of tax stamps, issued by the Revenue Commissioners, as proof of payment of the EPT.
- ✓ Allocation of funding for increased inspections of retailers and importers to check for EPT compliance.
- ✓ Publication of quarterly data on the number of compliance inspections and compliance rates.
- ✓ Allocation of funding for annual research on the level of illegal vaping products in circulation, similar to the existing Illegal Tobacco Products Research Surveys.

About Responsible Vaping Ireland

Responsible Vaping Ireland (RVI) is the nation's largest trade association for vaping retailers. RVI supports, advises and guides the sellers of vaping products, who in turn help smokers to quit.

We represent the Irish vaping industry in advocating for harm reduction, youth access prevention and evidence-based regulations. The association represents the interests of its members to a range of stakeholders to ensure the right conditions exist for the success of the industry in meeting its objectives.

RVI had previously campaigned for a ban on the sale of vaping products to under-18s and we welcomed the ban which came into effect in December 2023. More recently, RVI has been leading calls for enforcement of the ban along more regular and robust enforcement to root out 'bad actors' in the industry.

1. Responsible importation and retailing of vaping products

Responsible Vaping Ireland is committed to protecting the business of responsible vaping retailers in communities right across Ireland.

Vaping sales accounted for over €170 million of local convenience store and forecourt turnover in 2023. Vaping products carry an average 40-50% margin, delivering tens of millions in direct profit to specialist vape shops and other small local retailers (newsagents, convenience stores, forecourts). Vaping sales are critical to ongoing economic viability of specialist vape shops and other small local retailers.

€170
million

Vapes sales turnover in
local convenience store
and forecourt in 2023

RVI has been vocal in calling for more regular and robust enforcement to root out 'bad actors', for example non-traditional retail outlets such as mobile phone accessory and laptop repair shops selling unregulated vaping products that are not compliant with Irish and EU regulations and who are threatening the business and livelihoods of legitimate, responsible retailers.

In order to protect and promote responsible importation and retailing of vaping products, RVI has consistently supported the plans for both a retail licensing regime and for the introduction of E-liquids Products Tax (EPT) in Ireland. The EPT was finally introduced on 1 November 2025.

RVI's focus is now shifting to seek strong and effective enforcement to ensure that all suppliers of vaping products in Ireland are compliant with the EPT regime and that bad actors who are importing or selling illegal or unregulated vaping products are clamped down on firmly.

RVI is concerned that the Government's decision to opt for a self-declaration system - where businesses who engage in the first supply of e-liquid products in the State are obliged to register and account for the tax. RVI does not believe a self-declaration system to be robust enough and, instead, RVI believes that tax stamps should be introduced for vaping product in order to enhance effective enforcement of the EPT.

2. Illicit trade in illegal and unregulated vaping products

Responsible Vaping Ireland is concerned with the worrying rise in the circulation of illegal and unregulated vaping products.

The Revenue Commissioners has advised that their focus in the early stages the introduction of a new tax – in this case the EPT - is on “providing support to taxpayers who are seeking to comply with their obligations” and encouraging “voluntary compliance by minimising the administrative burden on compliant taxpayers”, while actively working to “identify and address non-compliance.”

While supporting compliant taxpayers is a welcome objective, RVI is concerned that Revenue Commissioners approach to identify and address non-compliance may not be sufficiently prioritised during the early stage of EPT introductions. The Revenue Commissioners has advised that “as the new tax becomes established” they “will undertake appropriate compliance work to ensure that businesses are properly registering, filing, and paying.” RVI believes that this work must start immediately to prevent the embedding of an illicit market in vaping products designed to circumvent the EPT.

Responsible Vaping Ireland (RVI) is concerned that even before the EPT was introduced, Ireland was seeing a worrying rise in the circulation of illegal and unregulated vaping products with anecdotal evidence pointing to a significant problem with “grey market” products being sold in non-traditional retail outlets, such as mobile phone accessory shops.

Examples of non-compliant products:

- Products with larger tank sizes above permitted levels
- Products with higher nicotine strength above permitted levels
- English language only health warnings (i.e. not also including Irish language)
- Absence of manufacturer and importer’s addresses on packaging
- Presence of banned ingredients, such as diacetyl which is banned under the 2016 EU Tobacco Products Directive

2. Illicit trade in illegal and unregulated vaping products

Unlike with tobacco products, the Revenue Commissioners does not currently track or conduct research on the scale of the illicit market for e-cigarette devices and e-liquids. This is a regrettable gap in official data.

40%

A 2025 report by KPMG - commissioned by Hale Vaping - estimated that illicit vaping products accounted for 40% of the total Irish market.

This figure is consistent with trends in illicit tobacco trade. The Revenue Commissioners' Illegal Tobacco Products Research Surveys 2024* – independently conducted by IPSOS MRBI – found that 37% of cigarette packs in circulation had no Irish excise duty paid as they were either illegal or purchased outside Ireland. In the case of the Roll-Your-Own (RYO) tobacco market, the proportion of products in circulation with no Irish duty paid was 36% of RYO packs were illegal products with another 13% legally sold in other countries and brought into Ireland. The total value of the illicit tobacco market is estimated to in the region of €1 billion in 2024

Illicit trade in vaping products is potentially being facilitated by the low level of inspections by the HSE Environmental Services. In 2021, there were 71 inspections carried out of manufacturers, importers, distributors and retailers of e-cigarettes and refill container. While this figure was low, the number of inspections fell to 34 in 2024, with only 40 inspections having been planned for 2025.

When it comes to retailers, there were 249 compliance inspection in 2024. However, in 2024 test purchases totalled 389, 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. **



**Only 34
inspections**

of manufacturers, importers,
distributors and retailers of
e-cigarettes and refill
containers in 2024

* <https://www.revenue.ie/en/corporate/documents/research/tobacco-surveys-2024.pdf>

** Data provided in reply to Freedom of Information request

2. Illicit trade in illegal and unregulated vaping products

While RVI had welcomed the ban on the sale of vapes to under-18s, this has not been matched by an increased level of resources that will be needed to ensure effective enforcement of the law.

These trend points to a worrying lack of priority being afforded to compliance inspection. When considered in the context of the facts of illicit tobacco trade and similar estimates of illicit trade in vaping market, RVI believes it is a mistake to rely on self-regulation when it comes to the EPT.

3. The need for tax stamps for vaping products

Responsible Vaping Ireland wants to see a strong and effective enforcement regime to ensure that all suppliers of vaping products are compliant with EPT.

An effective enforcement regime must ensure that bad actors who are importing or selling illegal or unregulated vaping products are clamped down on firmly. To achieve this RVI proposes two actions.

(i) Tackling trade in illegal and unregulated vaping products

RVI does not believe a self-declaration system to be robust enough and, instead, RVI believes that tax stamps should be introduced for vaping product in order to enhance effective enforcement of the EPT.

Tax stamps offer many tangible benefits, including:

- Providing visible proof that all required excise taxes have been paid
- Strengthening the Revenue Commissioners' ability to identify illicit products
- Assuring consumers that a product is genuine and has not been tampered with.

Tax stamps are required for tobacco products on sale in Ireland and are issued by the Revenue Commissioners under section 73 Finance Act 2005 as amended to provide proof of payment of Tobacco Products Tax.

3. The need for tax stamps for vaping products

Recommendation - Tax Stamps

The Minister for Finance to introduce an amendment to the Finance Bill 2027 (to be announced as part of Budget 2027) to require the display of tax stamps, issued by the Revenue Commissioners, as proof of payment of the EPT.

(ii) Increasing resources for inspections and reporting of compliance and illicit trade

RVI does not believe a self-declaration system to be robust enough and, instead, RVI believes that tax stamps should be introduced for vaping product in order to enhance effective enforcement of the EPT.

Tax stamps are required for tobacco products on sale in Ireland and are issued by the Revenue Commissioners under section 73 Finance Act 2005 as amended to provide proof of payment of Tobacco Products Tax.

Recommendations - Compliance & Tracking

The Minister for Finance and the Revenue Commissioners to:

- Allocate funding for increased inspections of retailers and importers to check for EPT compliance.
- Publish quarterly data on the number of compliance inspections and compliance rates.
- Allocate funding to conduct annual research on the level of illegal vaping products in circulation, similar to the existing Illegal Tobacco Products Research Surveys.



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