"Too much too soon": vapers turn on new vape tax

Wednesday 30 September, 2026

Vapers feel punished for doing the right thing, and more than one in five say higher prices will make them more likely to smoke or buy illegal products

52% of vapers are expecting a major financial impact from a new vape tax starting on 1st October, while a further 37% expect a moderate impact.

The finding comes from the E-Cigarette Direct 2026 Vape Duty Survey of 2,068 vapers, carried out days before the tax starts on Thursday (1 October).

The duty adds £2.64 to every 10ml of e-liquid, including VAT. That comes to almost £1,000 a year for someone who vapes 10ml a day.

The government says this should make vaping less affordable for young people and non-smokers, but still keeps "the financial incentive for smokers to switch".

However, more than one in four vapers say they would never have switched from cigarettes if this new vape tax had already been in place.

17% of vapers surveyed said higher prices would make them more likely to buy illegal nicotine products, while 13% said they'd be more likely to smoke.

Asked why the government is bringing in the tax, 80% said it was to replace lost tobacco revenue. Only 40% agreed that the government's aim was to discourage young people from vaping.

More than 600 vapers added their own comments, and a lot of them were angry. "It seems punitive to hammer the prices on e-liquid so hard in one go," said one. "Surely a gradual increase would have been more prudent?"

"The government forced people to stop smoking," another wrote. "And when we all did they then decided to make us pay for the privilege." A third user put it more simply: "I've been priced out of vaping. I worry that I'll end up smoking again."

James Dunworth, Chairman at E-Cigarette Direct, said:

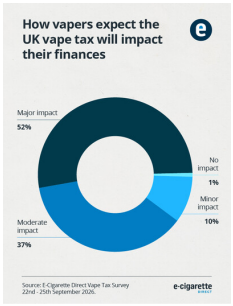
"Vapers are smarting at the prospect of a steep new tax in the middle of a cost of living crisis - and some say this tax would have stopped them from switching in the first place. It's particularly alarming to see that some vapers are now considering using illegal products or even going back to smoking.

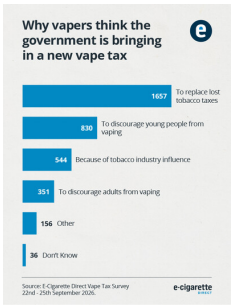
"It's too late to stop the tax. But the government needs to watch out closely for vapers reverting to smoking, a drop in smokers switching to vaping and for a dramatic increase in an already large illegal nicotine market."

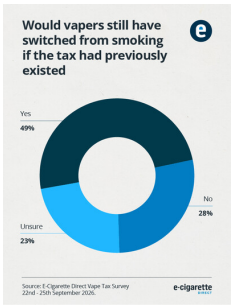
Notes to editors

- **Spokesperson**: James Dunworth is available for interview. Contact: james.dunworth@ecigarettedirect.co.uk.
- **Full results, charts and questionnaire**: https://www.ecigarettedirect.co.uk/pages/vape-duty-survey.
- **Other findings**:
  - Vapers who said they wouldn't have switched from cigarettes if the tax had existed were seven times as likely as those who would have switched anyway to say higher prices make them more likely to smoke (27% against 4%).
  - 15% are more likely to buy vapes or e-liquid they know or suspect are illegal, compared with 10% who are more likely to smoke legal cigarettes and 5% to buy illegal tobacco. Taken together, 23% are more likely to smoke or buy illegal products. Some chose more than one, so the 17% and 13% in the release overlap.
  - Nearly one in eight (12%) expect to stop vaping altogether. Of those, 22% say they're more likely to turn to other nicotine products and 15% to smoking.
  - More than 600 vapers left written comments. In answers to our final 'anything to add?' question, the most common themes were that the tax is a money grab (37%) and that it

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punishes people who switched from smoking (19%).

- **Method**:
  - 2,068 vapers from E-Cigarette Direct's email subscriber list, 22 to 25 September 2026.
  - The survey page wasn't indexed by search engines and could only be reached from the email.
  - Prize draw incentive: a £100 Amazon voucher.
  - 98.6% had smoked before they started vaping.
  - Before the financial impact question, respondents were shown the estimated yearly cost of the tax for light, regular and heavy vapers.
  - The 'more than one in four' figureThe 28% figure is based on the 2,039 respondents who had smoked.
  - Respondents could choose more than one answer to the questions on what higher prices would make them do and why the government is introducing the tax.
  - Results are self-reported intentions, not weighted, and may not represent all UK vapers.
  - Quotes are from respondents' written comments, reproduced as written.
- **The duty:**
  - £2.20 per 10ml of vaping liquid plus VAT, from 1 October 2026.
  - Unstamped stock can be sold until 31 March 2027 (HMRC).
  - Yearly cost including VAT: light vaper (10ml every 3 days) £321, regular (every 2 days) £482, heavy (daily) £964.
- Images and data may be re-used when credited to E-Cigarette Direct.
- **About E-Cigarette Direct**: E-Cigarette Direct is an independent UK online retailer of vapes and e-liquid. It was founded by Jean Rasbridge and James Dunworth after Jean took up vaping in 2008, following decades of smoking. The family business is completely independent of the tobacco industry and sits on the steering committee of the Independent British Vape Trade Association.

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