



Glasgow City Council

**Environment and Liveable Neighbourhoods City
Policy Committee**

**Report by George Gillespie, Executive Director of
Neighbourhoods, Regeneration and Sustainability**

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TOBACCO AND NICOTINE VAPOUR PRODUCTS (NVP) UPDATE 2026

Purpose of Report:

To update Committee on the Illicit Tobacco and Nicotine Vapour Products (NVP) work carried out by the Neighbourhoods, Regeneration & Sustainability Trading Standards team.

Recommendations:

That Committee note the content of the report.

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes ☐ No ✓

consulted: Yes ☐ No ✓

1 Background

- 1.1 Tobacco continues to be internationally recognised as a major public health threat. Smoking damages lives across Scotland with 685,000 adults in Scotland currently active smokers. Smoking remains the leading preventable cause of premature death and illness in Scotland and is estimated to be responsible for one in five deaths each year.
- 1.2 Nicotine Vapour Products (NVP), commonly known as vapes, are intended as a smoking cessation tool, not meant to be used by children, young people or adult non-smokers. The Scottish Government Smokefree youth survey found that 18.8% of 11 – 17 year olds have tried vaping and that vaping was more common than smoking. 7.4% of this age group identify as vape users compared to 4.4% as smokers. Among 15 year olds vaping use tripled from 3% in 2018 to 10% in 2022. Around 40% of 15 year old females have tried vaping.
- 1.3 A report on the activity of Trading Standards in relation to underage sales of tobacco and Nicotine Vapour Products (NVP), and Operation CECE (the joint initiative with HM Revenue and Customs to tackle illicit tobacco), was presented to [Environment and Liveable Neighbourhoods City Policy Committee on 14 March 2023](#)
- 1.4 Further updates on the Sale of NVPs was presented to the Committee on [12 March 2024](#) and [26 August 2025](#)
- 1.5 The purpose of this report is to provide an update on recent developments and the associated work being undertaken by the Trading Standards Service.

2. Operation CeCe - Illicit Tobacco

- 2.1 In the 2020 UK Budget, the Chancellor announced funding for a UK wide joint initiative between HMRC and Trading Standards to disrupt the illicit tobacco market. This signalled the Government's policy intention that enforcement bodies involved should coordinate their efforts to make such enforcement more effective.
- 2.2 The funding model in Scotland combines UK-level HMRC funding and Scotland specific allocations via SCOTSS (the Society of Chief Officers of Trading Standards in Scotland). In 2025 HMRC committed £800,000 for four years to support Operation CeCe across the UK. Funding is allocated until March 2029 to support intelligence led enforcement work with Scotland receiving a proportionate share of this funding.
- 2.3 Funding provides for the services of Consumer Protection Dogs UK. The detection dogs have been trained to target the scent of tobacco products and are able to assist officers in finding concealments of illegal products. It also allows for the Service to claim £750 for a half day of tobacco operations and £1,500 for a full day. In 2024 – 2025 Glasgow Trading Standards received £9950 in funding for conducting 9 operations. From January 2026 to June

2026 £9,000 in funding has been received to date for 8 operations, this consists of 4 half days and 4 full days.

- 2.4 Glasgow Trading Standards introduced a programmed approach to Operation CeCe enforcement in April 2026. Monthly days of action are carried out using a tobacco detection dog, with police support and dog deployments scheduled in advance for a fixed recurring monthly date. Operations with the detection dog currently booked for a ten-month period. Between April and June 2026, this programmed approach resulted in the seizure of 108,270 illicit cigarettes and 15.25kg of counterfeit hand-rolling tobacco.
- 2.5 Target premises are identified through analysis of intelligence recorded on the national intelligence database. Intelligence relating to Glasgow is reviewed, assessed and grouped by ward, with a minimum of four target premises selected within each area per day of action. Proposed targets are shared with HM Revenue & Customs (HMRC) Tobacco Intelligence Team (TOICC) for further assessment and to identify any premises already subject to HMRC investigations.
- 2.6 In addition to daytime operations, officers undertake evening enforcement visits once every two months. These visits are designed to disrupt businesses suspected of supplying illicit tobacco outside normal trading hours, based on intelligence that some retailers only make illegal products available after routine inspections are less likely.
- 2.7 Given the high volume of intelligence reports and complaints received, a triage approach is also used for lower risk targets. Where a business receives three intelligence reports or complaints relating to illicit tobacco, but is not located within a high-risk area, the matter is allocated to an individual officer for investigation and inspection.
- 2.8 Since August 2021, Glasgow Trading Standards officers have seized more than 1.4 million illegal cigarettes and 248 kg of hand rolling tobacco (HRT). Using figures provided by HMRC, these seizures equate to a prevented loss of revenue of approximately £931,075.53. This equates to £790,764.53 for cigarettes and £140,311 for hand rolling tobacco.

2.9

Year	Illicit Cigarettes seized	Hand Rolling Tobacco seized	Prevented loss of revenue
2021	218,580	39.95 kg	£136,764.33
2022	557,016 (*1 seizure contained 211,600 cigarettes)	86.03kg	£344,242.51
2023	129,276	32.01kg	£86,289.25
2024	256,490	54.9kg	£166,630.54
2025	199,405	19.05kg	£116,996.63

2026 (Jan – June)	132,845	16.85kg	£80,152.27
TOTAL	1,493,612	248.79kg	

3. Sanctions

- 3.1 The Tobacco Products (Traceability and Security Features) Regulations 2019 requires that cigarettes and HRT products must be marked with a unique identifier allowing it to be identified as a product compliant with the Tobacco Track & Trace (TT&T) system.
- 3.2 The Tobacco Products (Traceability and security features) (Amendment) Regulations 2023 amended the above legislation to allow Trading Standards to refer illegal tobacco seizures to HMRC to consider the imposition of a civil penalty (a Sanction).
- 3.3 The level of Sanction which can be applied in each case depends on the quantity of non-compliant product seized. The Sanctions range from £2,500 up to £10,000.
- 3.4 During the financial year 2025/26 Glasgow Trading Standards made 21 sanction referrals to HM Revenue and Customs.
- 3.5 To date 16 referrals have been processed by HM Revenue and Customs resulting in £117,500 of sanctions being issued for unpaid tax revenue.
- 3.6 Since August 2024, as part of Operation CeCe, Trading Standards have been authorised to submit sanction reports to HM Revenue and Customs relating to unpaid revenue for seized tobacco. From August 2024 to May 2026 Glasgow Trading Standards submitted 41 sanction reports. At the time of writing 25 sanctions have been processed by HM Revenue and Customs resulting in £170,000 fines being issued, to date.

4. Nicotine Vapour Products (NVPs)

- 4.1 NVPs (known as vapes) can help adults to stop smoking, however, they were never intended to be taken up by children, young people, and adults who do not smoke.
- 4.2 Vapes contain nicotine which is addictive, and young people are especially vulnerable to these risks.
- 4.3 In Scotland, it is illegal for shops to sell vapes to anyone under 18yrs. It is also illegal to buy vapes for someone under 18yrs.

5. Non-Compliant Products

- 5.1 Vapes and e-cigarettes are regulated by the Medicines and Healthcare products Regulatory Agency (MHRA), which requires that they have tanks to a capacity of no more than 2ml; a nicotine strength of no more than 20mg/ml; and their labels display manufacturer details and health warnings. Refill containers are restricted to a maximum capacity of 10ml, certain ingredients including colourings, caffeine and taurine are banned.

5.2.

Year	Number of Illicit NVP's seized
2021	105
2022	11,730
2023	2,853
2024	6,186
2025	11,492
TOTAL	32,366

6. Tobacco and Nicotine Vapour Products (NVPs): Age Restrictions

- 6.1 Glasgow City Council has a duty under Section 26(1) of the Tobacco and Primary Medical Services (Scotland) Act 2010, to carry out a programme of enforcement actions, in respect of tobacco and nicotine vapour products.
- 6.2 Trading Standards Services in Scotland entered into an agreement with the Scottish Government to increase enforcement activity in relation to cigarettes and NVPs, with a view to reducing the availability of tobacco products to young people. The long-term aim being to prevent young people from taking up smoking and nicotine vaping.
- 6.3 Test purchasing activity is carried out in line with Glasgow City Council's established test purchasing protocol and guidance developed by the Society of Chief Officers of Trading Standards in Scotland (SCOTSS). The guidance allows for the test purchase volunteer to adopt a given persona in exceptional circumstances. They may be given an assumed name, address and date of birth, but this will only be used where the authority has suspicion that the retailer is test purchase aware, and this is the only realistic means of detection. It is anticipated that instances where this is required will be extremely rare and, in any case, will be subject to specific authorisation by the Head of Service.
- 6.4 Businesses that sell either cigarettes or NVPs to the young volunteers are issued with fixed penalty notice(s) or a warning letter and provided with follow up advice on how to ensure they comply in the future. In instances of three failed test purchase attempts Trading Standards will apply to the court for a Tobacco and Nicotine Product Banning Order.

- 6.5 During the financial year 2025/26 officers attempted 208 test purchases using an underage volunteer. Test purchases consisted of 191 Nicotine Vapour Product attempts, resulting in 26 sales, 25 warning letters being issued and 1 Fixed Penalty Notice. 17 tobacco test purchases were attempted resulting in 1 sale and 1 Fixed penalty Noticed issued.
- 6.6 Fixed Penalty Notices (FPN) for the sale of NVP's incorporate both a reduced pay period and an incremental scale for non-compliance. Following the initial sale of an NVP to an underage volunteer an FPN of £200 is issued with a specified period of 28 days to pay, this amount is reduced to £150 if the fine is paid within 14 days. Following a second sale an FPN of £400 is issued, reduced to £350 if paid within 14 days. Lastly if a third sale is made a fine of £600 is issued, reduced to £550 if paid within 14 days.
- 6.7 A 24 month tobacco and nicotine product banning order was obtained in December 2025 following a business failing three consecutive test purchase attempts for vapes.

7. Single Use Vape Ban

- 7.1 The Scottish Parliament passed regulations to ban single-use vapes from 1st April 2025. This implementation date was delayed until 1st June 2025 to align with the rest of the UK.
- 7.2 Single-use vapes will no longer be stocked or sold in Scotland under new legislation which came into force on 1st June 2025. The Environmental Protection (Single-Use Vapes)(Scotland) Regulations 2024.
- 7.3 The UK-wide ban has been introduced to prevent the environmental damage disposable vapes cause and to address health concerns associated with vaping as Scotland moves towards a tobacco-free generation by 2034 (The Tobacco and Vaping Framework: Roadmap to 2034).
- 7.4 The ban on single-use vapes has been taken forward using powers under the Environmental Protection Act 1990. This approach has been used in the past to ban other items such as microbeads, cotton buds and single-use plastics.
- 7.5 An estimated 26 million disposable vapes were thrown away in Scotland in 2023. Of these, more than half were not recycled properly and around 10% were littered. The latest official estimate remains that around 26 million disposable vapes were discarded annually in Scotland. More recent data indicates that vape litter continued to increase through 2024, becoming the fastest growing litter type, prior to the introduction of the national ban in June 2025.
- 7.6 In the run up to implementation in June 2025 Glasgow Trading Standards wrote to 2,240 Glasgow based vape retailers to provide businesses advice concerning the single use vape ban.

- 7.7 There are several enforcement options available to officers when single-use vapes are found for sale. These options include seizure of the non-compliant products, issuing of formal warning, issuing Fixed Penalty Notices and reporting the matter to the Procurator Fiscal.
- 7.8 Glasgow Trading Standards have seized 9,629 single use vapes and issued 11 Single Use Vape Ban Fixed Penalty Notices in 2026.

8. Enforcement

- 8.1 Illicit NVPs are identified during test purchase exercises. Before an underage volunteer enters the premise, a covert officer will enter in order to dynamically risk assess the premise, making a cover test purchase to remain incognito. The officer will scan the vape stock in order to identify any illegal NVP items. Officers will then return to the store at a later date to conduct a full inspection of NVP stock, seizing any illegal items.
- 8.2 Complaints from the public and intelligence received from partner agencies such as Police Scotland, HM Revenue and Customs are also entered on the national intelligence database and visited by the Trading Standards Tobacco Control Officers. Premises are inspected and any non-compliant product is seized.
- 8.3 There is also a cross over with Operation CeCe illicit tobacco inspections and NVP products. Officers will also inspect NVP products during tobacco inspections and identify and seize illegal vapes when encountered.

9. Register of Tobacco and Nicotine Vapour Product Retailers

- 9.1 The Register of Tobacco Retailers was introduced under the Tobacco and Primary Medical Services (Scotland) Act 2010 which was passed on 27th January 2010. The register was later updated to include NVP's via the Health (Tobacco, Nicotine etc. and Care) (Scotland) Act 2016, approved 3rd March 2016.
- 9.2 This was replaced by the Register of Tobacco and Nicotine Vapour Product Retailers, which came into force on 1st April 2017.
- 9.3. The Register does not relate to storage of lithium ion products or implement any specific restrictions in this area.
- 9.4 At present there is no licensing scheme in place for retailers of NVPs. The Tobacco and Vapes Act 2026 introduces a licensing framework for the retail sale of tobacco, vapes and nicotine products in England and Wales only. This requires both a personal licence and premise licence to be held. Scotland currently retains a registration based system with a consultation on a potential licensing scheme due to be held.

- 9.5 On the 6th March 2026 the Register showed that 2,263 registered retailers of tobacco and NVP products were based within the Glasgow area. This figure consisted of 1039 specific and 297 NVP only businesses. The remaining 1,521 retailers providing both items. Due to the number of registered businesses within Glasgow, Trading Standards historically focussed resources on underage sale test purchasing, NVP work and enforcing the Single Use Vape Ban, as opposed to registration checks.
- 9.6 Following the Union Street fire on 8th March 2026 Trading Standards undertook targeted registration visits across the city centre:
- 116 visits identified 26 unregistered premises.
 - A further 71 visits near key transport hubs (including subway stations) identified 15 unregistered businesses.
- 9.7 All identified businesses were provided with advice on their legal obligations, including guidance on registering with the Scottish Tobacco and Nicotine Vapour Product Register. Registration forms were issued where appropriate.
- 9.8 In addition, inspections have been carried out at all known wholesalers and importers within the Glasgow area to assess product compliance. Non-compliant goods were removed from the market where required.
- 9.9 To date, seventeen Fixed Penalty Notices have been issued to businesses that failed to register following advice. Enforcement activity in this area remains ongoing. An application to the court for a tobacco and vape banning order, following a business failing to register despite three FPNs being issued, is underway.
- 9.10 As of end of June 2026 the register saw an uptake to 2,938 registered retailers in Glasgow, of which 1,817 are registered to sell vaping products.
- 9.11 The Scottish Government Tobacco, Nicotine and Gambling Team are responsible for the administration and maintenance of the Register.
- 9.12 There have been a number of issues with the Register including a lack of accuracy, incomplete information, duplicate records and prolonged delays when updates are required.
- 9.13 Following the Union street fire there was a surge in registration requests. The Scottish Government have therefore recognised the issues with the administration of the register and have now appointed a third party contractor to assist in the administration of the Register in order to provide more accurate and robust records.

10. Future Developments – Tobacco and Vapes Bill

- 10.1 Following April's full council meeting it was noted the Council currently holds no regulatory or licensing roles in relation to vape products, other than existing tobacco control functions that apply to the sale of nicotine products. GCC wrote to the Scottish Government and all MSPs in the City asking them to explore bringing forward legislation on the greater regulation of vape products and the storage of lithiumion products.
- 10.2 COSLA's Community and Wellbeing Board will discuss the Regulation of Vape Retailers on 21st August 2026. GCC has submitted a response noting the increasing local authority concern about the regulation of vape retailers and calling for a coordinated local government position, including whether a licensing regime would add further value beyond the current registration scheme.
- 10.3 The Tobacco and Vapes Act 2026 received assent and became law on 29th April 2026. The Act aims to create a smoke free generation and reduce youth vaping by strengthening both enforcement and product regulation.
- 10.4 On 29th October 2026 the Scottish Tobacco and Nicotine Vapour Product Register will be expanded to include all nicotine products including nicotine pouches and herbal smoking products. A ban on the sale of nicotine products via vending machines will also be introduced.
- 10.5 On 29th October 2026 a ban on the advertising and sponsorship of vapes and nicotine pouches will be implemented. Free samples of nicotine products and vapes will be banned.
- 10.6 From 1st January 2027 it will be illegal in Scotland to sell tobacco to anyone born on or after 1st January 2009.
- 10.7 A Scottish Government 100 day Consultation is currently ongoing into the regulation of flavours, packaging, branding and retail displays aimed at reducing the appeal to children. This consultation ends on 2nd October 2026. GCC will submit a response. These powers will be implemented via secondary legislation.
- 10.8 Consultations remain ongoing into the introduction of vape free and heated tobacco free areas and to extend smoke free areas. These powers will be implemented via secondary legislation.
- 10.9 The proposal for a licensing regime in Scotland for tobacco, vape and nicotine products is subject to future consultation in Scotland.

- 10.10 Under the Customs and Exercise Management Act 1979 Vaping Products Duty will be introduced on vaping products.
- 10.11 From 1st October 2026 excise duty will apply to vaping liquid which contains nicotine. This will be charged at a flat rate of £2.20 per 10 millilitres of vaping liquid, regardless of nicotine content.
- 10.12 From 1st April 2027 Vape devices will require a duty stamp, following a six month grace period Trading Standards will be tasked with seizing and Vape products that do not have the duty stamp.

11 Policy and Resource Implications

Resource Implications:

Financial: Financial costs associated with staff resources required for enforcement of legislation and the introduction of any new legislation. Costs associated with storage as well as disposal of any seized product.

Legal: None

Personnel: Resourced from existing staff

Procurement: A lithium ion vape vault for storage has been purchased following the allocation of money from the Scottish Government.

Council Strategic Plan: **Grand Challenge 1: Reduce Poverty and Inequality in our Communities**
The Council's tobacco control activity is intended to protect public health, reduce smoking-related harm, prevent youth nicotine addiction, and tackle health inequalities. Smoking remains a major contributor to poorer health outcomes and deprivation, so enforcement against illegal tobacco and underage sales supports this strategic objective.

Grand Challenge 4: Deliver Essential Services in a Sustainable, Innovative and Efficient Way for Our Communities
Glasgow City Council's Trading Standards service has statutory duties to enforce tobacco and NVP legislation, including:

- Preventing sales to under-18s.
- Enforcing age-verification requirements.

- Tackling illicit tobacco and illegal vaping products.
- Maintaining compliance with the Scottish Tobacco Register

Equality and Socio-Economic Impacts:

Does the proposal support the Council's Equality Outcomes 2025-29? Please specify.

Environmental impact – the contribution disposable vapes make to the electronic waste, as well as resources used in their production and disposal is significant. Contributes to the broader effort to achieve a net-zero Glasgow

What are the potential equality impacts as a result of this report?

(no significant impact, positive impact or negative impact)
Positive impact - Contributes to the broader effort to achieve a net-zero Glasgow

Please highlight if the policy/proposal will help address socio-economic disadvantage.

Yes - tackling smoking and youth vaping is recognised as a key tool to reduce socio-economic disadvantage and inequalities, particularly in Scotland. Smoking is one of the main causes of health inequalities in Scotland. People in the most deprived areas are more likely to smoke. Places a direct financial burden on low income households, reduces disposable income and increases risk of debt and poverty.

Climate Impacts:

Does the proposal support any Climate Plan actions? Please specify:

Disposable vapes are Single-use plastic products that contain lithium batteries, metals, and electronics. In Scotland 26 million are discarded annually therefore reducing youth uptake:

- Lowers overall demand.
- Reduces waste volumes and consumption of raw materials.

Which directly supports circular economy and waste reduction goals

What are the potential climate impacts as a result of this proposal?

Reducing vaping (especially casual or youth-driven use):

- Prevents unnecessary production of hard-to-recycle devices.
- Lowers risks to waste systems and the environment

Will the proposal contribute to Glasgow's net zero carbon target?

Yes

Privacy and Data
Protection Impacts:

Are there any potential data protection impacts as a result of this report
Y/N

No

If Yes, please confirm that a Data Protection Impact Assessment (DPIA) has been carried out

12. Recommendations:

That Committee note the content of the report.