

# Mini Cask Owners Club

Become a Cask Whisky Owner at Dà Mhìle distillery



# DÀ MHÌLE

## Dà Mhìle

Established in 1992, Dà Mhìle, known for commissioning the world's first organic whisky which was distilled at Springbank Distillery in 1992. This Single Malt Scotch whisky was released to celebrate the new millennium, the year 2000, hence our name Dà Mhìle (pronounced Da-Vee-Lay), which translates as 'two thousand' in Scots Gaelic ('dwy fil' in Welsh).

In 2012 we opened the doors to Dà Mhìle Distillery, situated on our organic family farm, in Ceredigion, Wales, where we have continued our proud heritage of producing unique single cask organic whiskies.

Our ethos at Dà Mhìle is based on the pursuit of excellence and ensures that the level of detail and

workmanship that goes into filling each barrel is second to none. All our whisky is distilled in our hand-made, bespoke 350 litre copper, wood fired still, CERIDWEN, and then hand filled into a mixture of ex-European fortified wine casks and ex-Bourbon barrels.

This cask offer is an opportunity to lay down your own stock of the Dà Mhìle Single Malt Welsh Whisky, to witness its development from new make spirit to maturity and ultimately have access to a personal supply of our award-winning whisky.

## Single Malt Welsh Whisky

We are very proud to be part of the collective of Welsh distilleries that worked over many years to gain UKGI status for Single Malt Welsh Whisky. This was finally achieved in 2023.

This status ensures the quality and origin of Single Malt Welsh Whisky, and is an exciting development for not only us but for the whole Welsh whisky industry.

Aligning with the UKGI we make our whisky entirely in house, from brewing the wash, to distilling, aging and bottling, ensuring the highest quality throughout.

By choosing to support Dà Mhìle, you are not only supporting a small, family run business in rural Wales, you are ensuring that the whisky you receive is of the highest quality, made from only organic ingredients. At Dà Mhìle we know you will be receiving Wales' best whisky, full of flavour, aroma, and a mouth feel second to none - it is now your turn to embark on this journey.

## Purchase

1. Select cask type and size.
2. Complete an order form. This can be sent via post, or email.
3. Invoice to be sent and paid prior to distillation date agreed.
4. A receipted invoice, certificate detailing the cask number, capacity, strength (expressed in litres of pure alcohol - LPA) and cask type will be forwarded to you.

Cask Type	Volume	Organic Single Malt
Choose from † Sherry/Port/Banyuls	20 litres	£1650*
Choose from † Sherry/Port/Banyuls	30 litres	£1995*

- Availability and distillation dates for specific cask types may vary.
- Volumes quoted are approximate, as casks will vary slightly.
- Casks will be filled at 60% ABV, the final strength will be stated at your certificate

\* Prices are quoted under bond excluding Duty & VAT, which is charged upon disgorging

† This is the first time the barrel has been used to mature whisky and they will therefore have a much greater impact on both flavour & colour than 'refill' barrels

## Angel's Share

Approximately 2% of the casks contents will evaporate every year; at the same time, the strength decreases. There may be losses during bottling (if required) but this should not exceed 1% of the total volume. Please note that evaporation rates vary and some losses may be more or less than outlined above.

## Storage & Insurance

Prices are inclusive of 3 years storage and insurance in our own bonded warehouse on site at Dà Mhìle Distillery. Further storage and insurance charges will be made thereafter on an annual basis, should you wish to mature longer than 3 years.

## Capital Gains

For UK tax payers, UK Capital Gains Tax is not applicable as whisky is regarded as a "tangible", "moveable" and "wasting asset". Whisky produced in a cask for personal use, gifts for family & friends for example would therefore be exempt from Capital Gains Tax on realisation of the asset.

## Paperwork

Please direct all correspondence regarding the purchase of casks to Dà Mhìle Distillery, Glynhynod Farm, Llandysul, SA44 5JY.

If you have any questions, please contact David on: [cask.owner@damhile.co.uk](mailto:cask.owner@damhile.co.uk) // 01239 851 998

## Upon maturation

### Option 1 Take your whisky home

The contents of your barrel will be emptied into multiple 5L containers which you will receive alongside your empty cask, which you can then refill if desired. (You will be provided with 'how to' store whisky at home at the end of maturation.) Delivery or collection of your whisky should be arranged and paid by you after disgorging. Suitable delivery/collection date agreed between yourself and Dà Mhìle Distillery.

### Option 2 Bottling

You can choose to bottle your whisky at cask strength or at a lower ABV. We recommend bottling at 46% ABV. We will be able to bottle and label your whisky at the distillery - we can provide you with a quote for bottling as the end of maturation approaches.

You can also decide to have your whisky bottled elsewhere. We will make arrangements for your whisky to be available for collection - at your own risk.

Please bear in mind that if the whisky is bottled outside of Wales, it will not be able to carry the description 'Single Malt Welsh Whisky'.

### Option 3 Longer maturation

You can request to mature your whisky in our bonded warehouse past 3 years maturation time. Additional costs for storage and insurance can be provided on request.

## Duty & VAT

Duty is the charge made by HM Revenue & Customs based on the percentage of pure alcohol. The current rate in the UK is £31.64 per litre of pure alcohol (valid at March 2024).

UK VAT is currently 20%. This is charged on the purchase price of the whisky together with the Duty rate prevailing at the time of removal from bond and the storage and insurance charges paid over the years.

Both Duty and VAT are due after the cask has been removed from the bonded warehouse. Taxes are subject to change by the UK government.

## Mini Cask Terms and Conditions

1. The certificate of cask ownership and these Terms & Conditions comprise the contract of sale for the purchase of new make spirit between Dà Mhìle Distillery and a Customer.
2. The casks are only available for purchase by individual or small groups. Owner must be at least 18 years old. We require single point of contact who will be the legal owner of the cask. Ownership can be transferred to another, single named owner.
3. Payment is due before the cask is filled.
4. The cask is property of customer at the end of 3-year maturation period.
5. Final volume will depend on cask type, age and the ABV that the whisky will be consumed/bottled.
6. Up to 3 years storage and insurance charges are included in purchase price.
7. Casks are stored in our bonded warehouse at Dà Mhìle Distillery.
8. It is the responsibility of the cask owner to advise Dà Mhìle of any changes of address or ownership in writing.
9. You will be entitled to an annual sample of your spirit during the storage period. Upon request, we will take one 100ml duty paid sample per year which we will pass to you.
10. The whisky cask is purchased for personal use.
11. Both Duty and VAT are due after the cask has been removed from the bonded warehouse. Taxes are subject to change by the UK government.
12. For UK tax payers, UK Capital Gains Tax is not applicable as whisky is regarded as a "tangible", "moveable" and "wasting asset".