



Cask Offers

Offer Valid from May 25

PENDERYN
DISTILLERY

Would you like your own Penderyn Distillery Cask?

If you're a fan of award-winning Penderyn Whisky you may be interested to learn of a unique opportunity to purchase a cask of Single Malt Welsh Whisky.

Casks of freshly distilled spirit can be purchased and matured at our distillery in the foothills of the Brecon Beacons for a number of years... which gives you the perfect reason to pay us a visit!

Buy a cask of unpeated or peated new Penderyn spirit that we'll mature until it is ready (usually between 5-7 years) and then bottle it for you.

This is a wonderful way to secure your personal supply of our award-winning whisky and, furthermore, a cask could be a fine gift to mark a very special occasion.

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## The Distillery

Penderyn Single Malt Welsh Whisky was launched on 1 March 2004, a date which signalled the return of whisky distillation to Wales after an absence of more than 100 years. The distillery was officially opened by HRH, Prince Charles.

The whisky is made at the Penderyn Distillery, which is located in 'waterfall country' in the southern foothills of the magnificent Brecon Beacons National Park.

The whisky is distilled in a specially-commissioned and unique whisky still, producing an exceptional spirit at 92% abv which is married with water drawn from beneath the distillery and matured in hand-selected first-fill casks.

This independently-owned distillery employs a dedicated team of craftspeople and professionals who produce whiskies which are distributed in the UK and world-wide. Our distilling team originally trained under the expert direction of Dr Jim Swan (RIP) and now comprises Aista Phillips and Bethan Lewis.

Penderyn Single Malt Whisky has won over 140 top international whisky awards and are pioneers on the World Whisky category, also leading the resurgence of single malt whisky production in mainland UK outside of Scotland. We now export to over 50 countries and are in the Top 10 Single Malt UK producers (Aug 23).

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A second Penderyn Distillery was opened in Llandudno in May 2021, and a third distillery in Swansea in July 2023.

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## The Offer

The Penderyn Distillery Cask Offer is an opportunity to lay down your own stock of Single Malt Welsh Whisky; to follow its development from 'new make spirit' to full maturity, and ultimately to obtain your own personal supply. The process usually takes 5-7 years.

We can offer **unpeated spirit** maturing in a range of different casks starting at £2900\* for the cask spirit only matured in a first fill ex-bourbon barrel of about 200-L capacity.

Details on other unpeated cask options are listed further down this document and include:

*Rejuvenated European Red Wine Barriques*  
*Ex Madeira Cask*  
*Ex Oloroso Sherry cask*  
*Ex Ruby Port cask*

We are now also able to offer a limited amount of **ex-bourbon casks** filled with our **elegantly peated** Penderyn spirit from our recently-opened Penderyn Llandudno Distillery. Details of this offer are also to be found further down this document.

*\*Excludes all taxes and bottling. Please see from page 7 for fully costed examples for various spirit and cask options.*

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Penderyn Distillery do not encourage the purchase of our casks for financial investment as the market price for bulk whisky is subject to fluctuation.

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## Purchasing your Cask

To purchase your cask, please email [aista@penderyn.wales](mailto:aista@penderyn.wales) in the first instance.

Payment is by bank transfer, cheque, or debit/credit card.

In return you receive a receipted invoice and a stock certificate detailing the cask number, capacity (expressed in litres of pure alcohol – l.p.a), and strength.

## On reaching maturation...

### Bottling

The cask will be bottled in its entirety by Penderyn Distillery in standard whisky bottles and will feature the wording:

**‘Single Malt Welsh Whisky, produced at Penderyn Distillery’**

The premium label has space for your name or a short personal message, and the bottles are presented in individual cartons, and packed in cases of 6.

We recommend bottling between 5 and 7 years of age. 10 years is the maximum amount of time we will store your cask under this scheme.

Bottling charges currently amount to approx. £19.50 (+VAT) per case of 6 bottles. This includes bottles, corks, capsules, cartons and labels.

### Cask Contents

Approximately 2.5% - 3% of the cask contents evaporate per year (the ‘Angels’ Share’).

There may also be production losses when the contents of the cask are bottled, but this should not exceed 1% of the total volume.

*Please note the evaporation rate of each cask will vary and the losses may be higher or lower than outlined above.*

### Number of Bottles

This depends on a variety of factors such as maturation rate, age of the whisky, size of cask (there are slight differences), etc.

## EXAMPLE

*On a very approximate basis, you could assume that a barrel (approx. 200 litres at about 60% ABV or 120 litres of pure alcohol), bottled at 46% alc. vol., in 70cl bottles, after 7 years should yield 50 cases, or 300 bottles. See other casks (below) for examples.*

## Delivery

Once the whisky is bottled, we will deliver (free of charge), to a mainland UK address.  
*For overseas customers, please see below.*

## Taxes and Distribution

### Excise Duty

Excise duty is the charge made by HM Revenue & Customs.  
Until your cask is kept in our excise warehouse, no duty will be payable. This tax will become payable once your whisky is bottled in several years' time and leaves our excise facilities.

### VAT

The current rate of VAT (June 2025) is 20%.  
This is charged on the final purchase price of the whisky.  
Both Excise Duty and VAT are due before the cask has been bottled and the finished goods removed from the bonded warehouse.  
*Taxes are subject to change by the UK government.*

### Export

If the whisky is to be exported under bond, Duty and VAT can be suspended (but not avoided) subject to the exporter being registered for both Duty and VAT, and being registered as a bona fide exporter. Duty and VAT would be payable in the country of final destination, at the rates prevailing in that country at that time. It is up to the cask owner to find a suitable importer in the destination country and to arrange the export.

*Please note it is the responsibility of the cask purchaser to be aware of all regulations prevailing in their country of residence regarding the importation of alcohol, plus any issues regarding labelling.*

### Capital Gains

For UK tax payers, UK Capital Gains Tax is not applicable as whisky is regarded as a "tangible", "moveable" and a "wasting asset".

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UK Price Calculation Examples

Ex-Bourbon Casks, unpeated spirit (approx. 120 lpa)

Please find below a calculation at current rates which give you an idea of the total cost for this Penderyn cask offer, bottled in 7 years' time at 46% abv in 70cl bottles.

For this example, we estimate a bottle count of 300.

INITIAL PURCHASE TO SECURE CASK:	£3200.00
Total (A)	£3200.00
These costs become due at time of bottling...	
DUTY (as of June 24):	£3935.00
BOTTLING charge (50 cases @ £19.50 a case):	£975.00
Subtotal (B)	£8110.00
VAT (C)	£1622.00
Total (B+C)	£ 9732.00
Total price per bottle:	£32.44

Other charges

Cask re-gauge	£25.00 + VAT
Cask removal costs	£35.00 + VAT
Cask change of ownership:	£25.00 + VAT
Other services:	priced upon request.

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## Rejuvenated European Red Wine Barriques, unpeated spirit (approx. 140 lpa)

Please find below a calculation at current rates which give you an idea of the total cost for this Penderyn cask offer, bottled in 7 years' time at 46% abv in 70cl bottles.

*For this example, we estimate a bottle count of 348.*

|                                               |            |
|-----------------------------------------------|------------|
| INITIAL PURCHASE TO SECURE CASK:              | £4000.00   |
| Total (A)                                     | £4000.00   |
| These costs become due at time of bottling... |            |
| DUTY (as of June 2025):                       | £4591.00   |
| BOTTLING charge (58 cases @ £19.50 a case):   | £1131.00   |
| Subtotal (B)                                  | £9722.00   |
| VAT (C)                                       | £1944.40   |
| Total (B+C)                                   | £11,666.40 |
| Total price per bottle:                       | £33.53     |

### Other charges

|                           |                      |
|---------------------------|----------------------|
| Cask re-gauge             | £25.00 + VAT         |
| Cask removal costs        | £35.00 + VAT         |
| Cask change of ownership: | £25.00 + VAT         |
| Other services:           | priced upon request. |

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Ex Madeira Cask, unpeated spirit (approx. 140 lpa)

Please find below a calculation at current rates which give you an idea of the total cost for this Penderyn cask offer, bottled in 7 years' time at 46% abv in 70cl bottles.

For this example, we estimate a bottle count of 348.

INITIAL PURCHASE TO SECURE CASK:	£5500.00
Total (A)	£5500.00
These costs become due at time of bottling...	
DUTY (as of June 2025):	£4591.00
BOTTLING charge (58 cases @ £19.50 a case):	£1131.00
Subtotal (B)	£11,222.00
VAT (C)	£2244.40
Total (B+C)	£13,466.40
Total price per bottle:	£38.70
Other charges	
Cask re-gauge	£25.00 + VAT
Cask removal costs	£35.00 + VAT
Cask change of ownership:	£25.00 + VAT
Other services:	priced upon request.

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## **Llandudno Ex Bourbon Cask, peated spirit (approx. 120 lpa)**

Please find below a calculation at current rates which give you an idea of the total cost for this Penderyn cask offer, bottled in 7 years' time at 46% abv in 70cl bottles.

*For this example, we estimate a bottle count of 300.*

|                                               |            |
|-----------------------------------------------|------------|
| INITIAL PURCHASE TO SECURE CASK:              | £6000.00   |
| Total (A)                                     | £6000.00   |
| These costs become due at time of bottling... |            |
| DUTY (as of August 2023):                     | £3935.00   |
| BOTTLING charge (50 cases @ £19.50 a case):   | £975.00    |
| Subtotal (B)                                  | £10,910.00 |
| VAT (C)                                       | £2182.00   |
| Total (B+C)                                   | £13,092.00 |
| Total price per bottle:                       | £43.64     |

### Other charges

|                           |                      |
|---------------------------|----------------------|
| Cask re-gauge             | £25.00 + VAT         |
| Cask removal costs        | £35.00 + VAT         |
| Cask change of ownership: | £25.00 + VAT         |
| Other services:           | priced upon request. |

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Ex Oloroso Sherry cask (approx. 150 lpa) Ex Ruby Port cask (approx. 140 lpa)

Price on application and subject to availability.

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## Terms & Conditions

1. Full payment is due before the cask is bottled.
2. The wooden cask remains the property of Penderyn Distillery.
3. Volumes quoted are approximate, as each cask will vary slightly.
4. Up to 10 years' storage and insurance charges are included in the purchase price. The Company will insure your cask under its group policy.
5. Casks are stored with other Penderyn stock at our warehouse.
6. It is the responsibility of the cask owner to advise the company of any changes of address.
7. In case of accidental damage and partial or full loss of cask content, the Company will only refund the value of the cask originally paid by the customer and no payment will be made for additional potential value that may or may not have accrued since purchase.
8. You are welcome to visit your cask but this must be done strictly by appointment only. One visit per year for each owner + 1 (not per cask owned). Week days only & excluding public holidays. Pre-booked with at least 1 calendar month notice & subject to availability

*Penderyn is a busy, working distillery operating across several sites, and there will be times when visits may not be possible due to the production schedule, or annual leave.*

9. Please note, standard sample request of 2 x 5cl casks samples: once per calendar year, no charge.

Additional sample requests: priced separately on an ad hoc basis – note this will be subject to excise duty for volume requested, shipping costs & preparation costs

10. Whisky cask is purchased in an individual capacity for own use, not for resale.
11. We reserve the right to amend prices after such things as the UK Budget etc.
12. Please direct all correspondence regarding the purchase of casks, or to purchase a cask, to:

Aista Phillips  
Penderyn Distillery  
Penderyn  
Rhondda Cynon Taff  
CF44 0SX

Email Aista Phillips: [aista@penderyn.wales](mailto:aista@penderyn.wales)  
Phone: 01685 813300

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