

OWN A  
CASK OF  
WITCHMARK  
ENGLISH  
WHISKY



WITCHMARK  
DISTILLERY





WITCHMARK  
DISTILLERY

'Too much of anything is bad, but too much good whisky is barely enough.'

Mark Twain



# INTRODUCTION

## A WISE DECISION

Few people will be able to say they own a cask of single malt Witchmark whisky. That's because we'll only release a limited number of single malt casks for sale each year. So, whether you're buying for pleasure or investment, it's a rare thing. And probably wise not to delay your decision.

You'll be involved in something fun, tangible, and personal. It's also an opportunity to own a very generous measure of whisky heaven, giving you up to 330 bottles of our quality single malt.

This brochure covers everything you need to know, including:

- Why Witchmark?
- How to purchase
- Storage and bottling
- Ownership and tax
- Your questions answered
- How to contact us

Register your interest: [jon.carson@wiltshiredistilling.com](mailto:jon.carson@wiltshiredistilling.com)







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## YOUR CHOICE

To ensure the cask is as personal as possible, we leave some key decisions to you.

You choose the cask wood from a range of options. And you choose the date on which your cask is filled. An anniversary or birthday perhaps? Then we lay down your individually numbered cask in our bonded warehouse, keeping it safe and secure until the time comes when you decide to bottle it.

Which means you also choose how long the whisky matures.



# A NEW DISTILLERY EMPLOYING TRADITIONAL METHODS



Your Witchmark single malt will be crafted at our new English whisky distillery in the heart of southwest Wiltshire, surrounded by the beautiful chalk downlands of the 9,000-acre Fonthill Estate. A modern distillery steeped in history, heritage and legend.

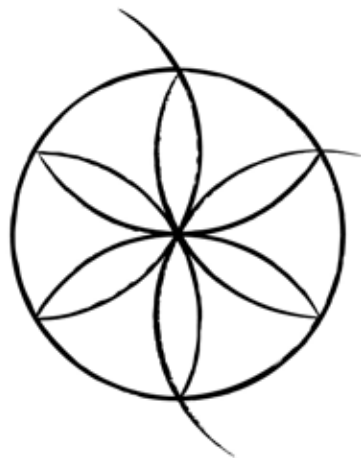
Production is scheduled to begin in autumn 2023. The whisky will be distilled in traditional copper pot stills. Witchmark aims to cement a future as a decisive English whisky distillery.

# WHAT'S IN A NAME?

Our whisky is named after the medieval 'witch marks' carved into the old stone buildings that house our distillery, visitor centre, shop and offices.

It was believed that a witch mark would turn away evil spirits, protecting the building and those who lived or worked within it.

Fortunately, we'll be making exceptionally good spirits.





# STARTING LIFE AT STONE DAISY BREWERY



Witch marks are often shaped like a daisy wheel, also known as a hexafoil. This is the design you'll see carved into the stone walls of our buildings when you come to visit us. And as the name suggests, the symbol takes the form of a six-petaled flower. Which explains why we named our brewery at Fonthill 'Stone Daisy'. It just seemed right.

Whisky, of course, starts life as 'beer wash'. Alongside forging the beer wash for our spirits, our award-winning Stone Daisy Brewery – right here on the estate – produces a range of traditional cask ales, as well as keg, canned and bottled beer.

[www.stonedaisy.co.uk](http://www.stonedaisy.co.uk)

**'Whisky making is an act of cooperation between the blessings of nature and the wisdom of man.'**

Masataka Taketsuru  
'Father of Japanese Whisky'



# WHY WITCHMARK?



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## OUR UNIQUE TERROIR

All the core ingredients used to produce our beers and spirits are found on our doorstep here at Fonhill.

The pure water from right under our feet – naturally filtered through limestone rock – and the golden barley from the surrounding fields.

The barley is malted using traditional methods, all done by hand, at Britain's oldest working malt house in the nearby Wiltshire town of Warminster.



# AN EXPERT OPINION

At the helm of The Wiltshire Distilling Company is James Espey OBE. James is both our Chairman and a committed investor.

And James knows a thing or two about fine whisky. During his long, 50+ year career in the industry, he was instrumental in creating many of the legendary whisky brands so popular today – including Johnnie Walker Blue Label, Chivas Regal 18, and The Classic Malts.

His message is simple: 'I would advocate buying a cask (or three) of Witchmark whisky simply because it's such a lovely thing to own – and drink! And if you're looking to place a small part of your financial portfolio in whisky, then that could be a good idea too. Whisky is an appreciating asset with huge global demand, but limited supply. What's more, because it's a real product you can relate to, you'll have fun.'

Register your interest: [jon.carson@wiltshiredistilling.com](mailto:jon.carson@wiltshiredistilling.com)



# THE WITCHMARK BRAND

We have designed our own bespoke bottle for our whisky, unique to The Wiltshire Distilling Company.







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# THE RISE OF ENGLISH WHISKY

The newly formed English Whisky Guild has set out to attain GI (Geographical Indicator) status for English whisky to 'clearly define the technical standards for what constitutes English Whisky and monitor adherence to those standards with the overarching vision for English whisky to be recognised globally as a respected choice for whisky drinkers – showcasing the remarkable diversity and quality of unique whiskies, as well as underscoring the tireless pursuit of creativity, inclusivity and innovation.'

English whisky is now an established spirits category both at home and abroad. It remains committed to its craft roots with a focus on the use of quality ingredients – mixed with passion and attention to detail in the production process – to make spirits of rare distinction. Which is why, when a new English whisky steps out, it makes sense to join the journey early.



# HOW TO PURCHASE

## COST

The total cost for a standard cask is £4,000. That's for a cask under bond in our warehouse. It excludes HMRC duty and VAT which are payable by you when the cask is removed from bond, as well as labelling and bottling costs should they be required.

## CHOOSING YOUR CASK WOOD

Once you've decided to buy, you'll need to choose your cask. Our standard cask is a first-fill ex-bourbon cask filled with our new make whisky spirit on your chosen date. However, you might prefer to age your whisky in old sherry, red wine or even cider casks.

You might even decide that, instead of a single cask single malt, you would prefer a double cask single malt - finishing your whisky's maturation in a different wood.

Whatever you'd like to do, we'll do our best to make it happen. Just ask us and, subject to cask availability, we'll quote you a price.

Please drop Jon Carson, Witchmark Co-Founder, a line at [jon.carson@wiltshiredistilling.com](mailto:jon.carson@wiltshiredistilling.com)







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'Always carry a flagon  
of whisky in case  
of snakebite, and  
furthermore, always  
carry a small snake.'

WC Fields



# STORAGE AND BOTTLING

## INSURANCE INCLUDED

Your cask will be stored at our warehouse situated next to our distillery at Fonthill.

Ten years' storage and insurance is included in the purchase price. We insure your cask under our company group policy. If you wish to keep your cask with us after 10 years, a modest extra charge will be made for each subsequent year.

## VISITING YOUR CASK

You are welcome to visit your cask whenever you like. We just request a notice period of at least five working days for a cask visit, and 10 working days' notice if you want to collect a cask sample.

We don't charge for taking samples from your cask when you visit. But we do make a charge if you want a sample sent to you.





## BOTTLING YOUR WHISKY

To officially become whisky, the new make spirit must be left to mature in your cask for a minimum of three years. Although the cask is yours to do with as you wish, we would recommend bottling at between five and 10 years of age, or longer if you prefer. We are more than happy to sample the spirit in your cask on your behalf and suggest the best time to bottle.

If you are considering bottling your whisky, we would recommend the following procedure:

- 1 Order a sample from your cask. Current sample charges are £50 for a small sample, including all UK taxes, postage and packaging. (Please contact us for a quote if you live overseas as the postage and packaging charge may increase.)
- 2 Decide if you want your whisky bottled. If so, we can provide the contact details of one or more recommended bottlers. At the moment, we don't bottle our spirits on-site, but that may change in future.
- 3 Simply tell us which bottler you wish to use and when you would like to have your whisky bottled. We'll see to the rest. For logistical purposes, please inform us as early as possible.

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# LABELLING

When deciding what to put on your label, we'll be on hand to provide all the legal details you need – such as age, alcohol by volume (ABV), etc.

Although you won't be able to label your bottle 'Witchmark' for copyright reasons, the label can and should state that the whisky was made at the Witchmark Distillery.

# STRENGTH

We recommend bottling at 46% ABV, but whisky can be bottled at a legal minimum ABV of 40%. The lower the ABV the greater the number of bottles that will come from your cask. The whisky can also be bottled at cask strength (between approximately 55% ABV and 60% ABV, depending on the age of the whisky). The cask will, of course, yield fewer bottles if the whisky is bottled at cask strength.

# THE ANGELS' SHARE

We expect a cask maturing in the south of England to lose approximately 3% of the cask contents in its first year through evaporation, and approximately 2% per year thereafter. Maybe less after a few years. This is known as the 'angels' share'. As the age of the cask increases the angels' share decreases.



# OWNERSHIP AND TAX

## TRANSFER OF OWNERSHIP

To transfer the ownership of a cask, both the current owner and new owner must complete our Transfer of Ownership Terms and Conditions.

## TAXES

Duty is the charge made by HM Revenue & Customs based on the percentage of pure alcohol in a litre of spirit. The current rate in the UK is £31.64 per litre of pure alcohol (valid as at 1 August 2023). This equates to £10.19 per 70cl bottle at 46% ABV.

No UK VAT (currently 20%) is payable when we sell you the cask. Instead, VAT is charged on the price you paid for the cask, plus any duty due, when you remove the whisky from bond.

Taxes are subject to change by the UK government. If exporting a cask, then other rates of duty may apply throughout the EU and the rest of the world.

## CAPITAL GAINS

If you are a UK taxpayer, capital gains tax doesn't apply if you sell your cask for more than you paid for it because whisky is regarded as a 'tangible', 'moveable' and 'wasting asset'.

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'What whisky will not cure,  
there is no cure for.'

Irish proverb







# YOUR QUESTIONS ANSWERED

Q What's the cost of a standard cask?

A £4,000 (HMRC duty and VAT is liable for payment, at the prevailing duty rates, when the liquid is removed from bond).

Q Is there capital gains tax to pay when I sell or bottle my cask?

A No, because it's considered to be a consumable product.

Q Can I pay in instalments?

A Yes, payment options can be discussed at the time of purchase.

Q How much might my cask increase in value per year?

A In recent years we have seen the value of whisky casks increase by 10% - 15% annually. However, as a distillery that simply aims to make the finest whiskies and white spirits, we can't offer investment advice. Should you decide to view your cask purchase as a financial investment, then it's important to realise that the value can fluctuate, and past returns are no guarantee of future performance.

Q How many bottles can I expect from my cask?

A Between 240 - 330 bottles depending on which year you retrieve the spirit and on the bottling strength. After three years' maturation we would expect approximately 330 bottles at a bottling strength of 46% ABV and 240 if bottled at cask strength.

Q Can I purchase more than one cask? If so, is there any discount offered?

A Yes, you can purchase more than one cask. However, we have a limited number of casks for sale in any one year, so there's no discount on volume purchases.

Q Is there a charge for storing my cask?

A The cost of your cask includes storage for the first ten years. Storage charges after that will depend on the cost at the time, but at today's prices it would cost about £25 a month.

- Q Can I store my cask at home?  
A Yes but remember that duty and VAT becomes due when you remove your cask from our bonded warehouse. Please note that the wooden cask itself remains the property of Witchmark and must be returned undamaged after bottling. If you want to keep the cask after 10 years, you can purchase it from us at the market rate.
- Q Can I sell my cask back to you at a later date, and at what valuation?  
A That may well be possible, but obviously we can't guarantee that we'll buy it back or at what price.
- Q Can I buy the cask under someone else's name?  
A Yes, that's no problem. You'll just need to complete the relevant paperwork.
- Q Is there a certificate that comes with the cask including cask number and name etc?  
A Yes, the certificate shows your unique cask number according to the order in which it was filled. Your invoice will also act as proof of purchase.
- Q Can I decide which wood I'd like my cask to be made from? And if so, does this affect the cost?  
A Yes. A standard cask will be first-fill ex-bourbon or American oak. But we can discuss the option of using other wood types subject to availability and at additional cost.
- Q If you sell the business what happens to my cask?  
A Ownership of the cask remains with you.
- Q Does the liquid evaporate over time – and if so, how much?  
A It's not an exact science but about 3% evaporates in the first year

with less evaporation every subsequent year. This is known as the 'angels' share'.

- Q Why should I choose English whisky rather than Scottish whisky?  
A English Whisky is quickly becoming a key player within the world whisky category. There are only 40 whisky distilleries currently on the English whisky map, many of which are quite small. In Scotland there are over 130 distilleries. English whisky is seen as a growth market, so the opportunity to get in now, before these young distilleries become as famous as their Scottish cousins, shouldn't be missed.
- Q What's the duty payable when I bottle my cask?  
A The duty is currently £28.74 per litre of pure alcohol. Of course, this rate could change over time, but while your cask is in bond there is no tax to pay. And, when you know the final alcohol percentage of your individual cask, you can work out the duty per litre.
- Q Are there different sizes of casks to choose from?  
A Our standard ex-bourbon cask has a capacity of approximately 200 litres. If you choose another cask, it might have a different volume.
- Q Can I visit my cask?  
A Yes. Just call to arrange an appointment. We ask for five days minimum notice, or longer if you want a sample during your visit.
- Q Can I ask you to send me a sample from my cask?  
A Yes. Samples can be drawn and couriered direct to your home. There's a charge for this service.
- Q Is my cask insured?  
A Yes, we've got it fully covered for the first 10 years, so you don't have to worry about a thing.



# CONTACT US

Please direct all correspondence regarding  
the purchase of casks to:

[jon.carson@wiltshiredistilling.com](mailto:jon.carson@wiltshiredistilling.com)

07887 847057

Or write to:

Cask Sales Programme  
The Wiltshire Distilling Company Limited  
Witchmark Distillery  
Fonthill Bishop  
Salisbury  
Wiltshire  
SP3 5SF

Witchmark and Stone Daisy are trading names of  
The Wiltshire Distilling Company Limited.



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[Terms and conditions](#)

Please refer to our website for all our terms and conditions relating to membership of The Witchmark Club.

<https://witchmark.co.uk/pages/cask-sales-terms-and-conditions>