



WHISKY FROM THE EDGE

THE EAGERLY AWAITED RELEASE FROM TEXCLUSIVE 874 FOUNDERS CLUB CASKS
CREATED BY JOHN RAMSAY FOR 8 DOORS
DISTILLERY. DISTILLED IN 2021 & BOTTLED
IN 2027 THIS EXQUISITE FINAL PRODUCT
REVEALS INFLUENCES FROM THE
SPECIALLY SELECTED CASK AND UNIQUE
LOCAL CLIMATE.





MATURED SLOWLY ALONGSIDE THE
NORTHERNMOST CLIFFS OF THE SCOTTISH
HIGHLANDS, ITS WHISKY, FROM THE EDGE.
CONTINUE THE JOURNEY AT
8DOORSDISTILLERY.COM



The Distillery

8 Doors Distillery is due to open in Summer 2021. With a brand new micro-distillery, visitor centre and warehouse the 8 Doors team will produce the first whisky in John O'Groats in over 180 years.

As the most northerly distillery on the UK mainland, this small distillery, owned and run by husband and wife Derek and Kerry Campbell will focus on small batch, high quality, hand crafted whisky.





To commemorate the launch of 8 Doors distillery, the 874 Club was created in collaboration with Master Whisky Maker John Ramsay. Under John's expert guidance, the first whisky from the stills in John O'Groats will be produced and matured in our coastal warehouse.

Using only the finest first-fill casks with the influence of the sea air on maturation, this truly unique Highland Single Malt whisky is available for sale as part of a limited offering. It's your chance to own a part of whisky history.



The 874 Founders Club Cask Package

The 874 Founders Club offering consists of a limited number of casks with a choice of cask type and sizes. The casks types have been selected by John Ramsay and will be first-fill, crafted, toasted and seasoned to John's specification from our supplier in Spain. All filled with unpeated new make spirit.



CASK SIZES AVAILABLE:

50 LITRES CASKS

180 available as part of 874 Founders Club

250 LITRES CASKS

70 available as part of 874 Founders Club

CASK TYPES CAN BE SELECTED FROM THE FOLLOWING 5 OPTIONS:

Quercus Robur (Spanish Oak) ex-Oloroso Sherry

Quercus Robur (Spanish Oak) ex-Pedro Ximenez

Quercus Patrea (European Oak) ex-Oloroso Sherry

Quercus Alba (American Oak) ex-Oloroso Sherry

Quercus Alba (American Oak) ex-Brandy

THE COST OF A 50 LITRE CASK WILL BE £1,600 THE COST OF A 250 LITRE CASK WILL BE £4,700

All prices exclude any duty or taxes that will come due at the time of bottling. (We can, of course, advise you on what these taxes might be under current legislation, but this may change in future years.)

Please note, at the end of the maturation period, you will own the contents of the cask, while the cask itself remains the property of NCD 1 Limited, trading as 8 Doors Distillery. See the Terms and Conditions for further clarification.

Terms & conditions of 874 Founders Club package sales

September 2020

1 BASIS OF CONTRACT

- 1.1 These terms and conditions as amended from time to time ("Conditions") together with the order placed on the sister website of Whisky Hammer Ltd (www.stillspirit. co.uk/8-doors-distillery-launch, owned by Still Spirit Ltd) ("Whisky Hammer") for 874 Founders Club Casks ("Order") constitute a contract between NCD 1 Limited a company registered in Scotland with company number SC629354 whose registered office is at 1a Rose Street, Thurso, Caithness United Kingdom, KW14 7HH ('Supplier', '8 Doors', 'we' and 'us') and you ('Member', 'Customer', 'you' and 'your') in connection with your membership of the 874 Founders Club ("Contract") to the exclusion of any other terms.
- 1.2 The submission of an Order online constitutes an offer by the Member to become a member of the 874 Founders Club in accordance with these conditions. You are responsible for ensuring that the terms of the Order are complete and accurate.
- 1.3 The Order shall only be deemed to be accepted when the Supplier issues a written acceptance of the Order, at which point the Contract will come into existence.
- 1.4 Subject to clause 10.4, the Contract constitutes the entire agreement between the parties. The Member acknowledges that it has not relied on any statement, promise or representation made or given by or on behalf of the Supplier which is not set out in the Contract
- 1.5 By placing an Order you acknowledge and confirm that you are at least 18 years old. The Supplier will not accept Orders from, nor arrange delivery of Whisky to, any person under the age of 18 at the date of the Contract. If the Delivery Location (defined below) is specified to be outside of the United Kingdom then by placing an Order you acknowledge and confirm that you are at least of the minimum legal age to purchase alcohol in accordance with the laws of that country.
- 1.6 UK Warehouse owners and warehouse goods regulations. To comply with the UK Warehouse Owners and Warehouse Goods Regulations 1999 ("WOWGR") you are required to confirm that:
 - (i) you are a private customer who is purchasing the product for private, non-commercial use; or
 - (ii) you are a UK based Revenue Trader and are already registered as an Owner of Warehoused Goods in the UK; or
 - (iii) you are an overseas Revenue Trader and have appointed, or will appoint, a UK Duty Representative.

By placing your order via our partners Whisky Hammer this will be deemed by us to be your confirmation of WOWGR compliance.

2 GOODS

- 2.1 The goods to be supplied by the Supplier to Members under this Contract in connection with membership of the 874 Founders Club will consist of a cask filled with unpeated spirit as specified in the Order, specifically, size of cask: 50 litres or 250 litres; and type of wood and seasoning ("Casks"): as selected by you from the options on the Order. The Casks will be filled by the Supplier with new make spirit produced at 8 Doors Distillery ("Distillery") and will contain approximately 50 litres or 250 litres (according to the option chosen on your Order) at a filling strength of circa 63.5% abv. ("Whisky") in accordance with this contract ("Casks Package"). You acknowledge that we cannot guarantee the exact amount of spirit filled.
- 2.2 Angel's Share. As part of the maturation process, natural evaporation and the subsequent loss of spirit from the cask will occur. An estimated evaporation rate for a 50L cask can be up to 4-5% per annum, and a 250L cask can be estimated at 2-3% per annum. However, the size of the cask, cask location, filling strength and length of maturation can all affect this rate of loss. Therefore, we give no guarantee of the amount of spirit remaining in the cask at the end of the maturation period.
- 2.3 It is intended by the Supplier that the Casks will be filled with Whisky within a time period of no more than 9 months from the date the Distillery opens ("Production Date") and all Orders will be processed in the sequence received.
- 2.4 Within a time period determined at the discretion of the Supplier at maturation intervals, for example, but not limited to anniversary dates of the Production Date the Supplier will bottle from the Casks sufficient 10cl bottles ("Cask Samples") of spirit to meet the 874 Founders Club requirements.
- 2.5 Membership of the 874 Founders Club entitles the Member to receive:
- 2.5.1 following the bottling of the 10cl Cask Samples in accordance with clause 2.4 above, delivery of two Cask Samples at a time determined at the discretion of the Supplier at maturation intervals, for example, but not limited to anniversary dates of the Production Date (being a total of 10 Cask Samples and 100cl taken from your cask during maturation).
- 2.6 Members will be provided with a certificate of membership and a metal membership card for the 874 Founders Club. ("Membership Pack") This card can be presented at the distillery and will give each Member and one guest unlimited free tours for life.
- 2.6.1 Membership card and benefits are non-transferable. Proof of identity may be requested. Membership card must be presented when joining a tour.
- 2.6.2 Membership cards entitle Member and their guest to free 'standard' Distillery Tours for lifetime of the Member. Other tours are not included in the membership but can be booked for the applicable costs at time of booking.

- 2.6.3 Benefits associated with the tour are only applicable when taking part in the tour.
- 2.6.4 Membership card isn't a debit or credit card, cheque guarantee card or savings account card.
- 2.6.5 Replacements for lost or stolen membership cards or certificates can be obtained for an additional charge. Costs for this service can be obtained by contacting us.
- 2.6.6 The Supplier will use all reasonable endeavours to deliver the Membership Pack to the Member as soon as possible following the Order, and any in any event no later than 3 months.
- 2.7 Members will also receive additional items as part of the Casks Package:
- 2.7.1 one x display stave for your Cask Samples; three x vials for adding to your stave ("Whisky Journey Pack").
- 2.7.2 two x 10cl bottles of new make spirit; one x branded glass, coaster and water dropper ("Launch Pack").
- 2.8 874 Founders Club Table. As part of the 874 Founders Club member benefits we offer members the chance to have their name captured on our distillery tasting table. You must tell us how you would like your name to appear or opt out of this benefit on the order form. Name personalisation cannot include any offensive language and we reserve the right to alter the presentation of any names if deemed necessary. This alteration is at the sole discretion of 8 Doors and will be communicated to you.

3 BOTTLING & LABELLING

- 3.1 Bottling must be carried out by the Supplier and will be carried out without chill-filtration or the addition of any colour. You will have the choice of bottling at (a) cask strength or (b) 46% abv ("Cask Contents").
- 3.1.1 We will contact you to advise when your Cask Contents can be bottled, it is estimated that this will not be before it has matured for a minimum spirit maturation period of 5 years. You may request that your cask gets bottled at any time after our initial recommendation. If you request to bottle your cask after our initial recommendation you must give us no less than three months' notice in writing (to allow time for scheduling bottling, labelling and duty preparations).
- 3.1.2 We will cover the cost of warehouse insurance, rent and repairs for a time period of up to eight years. If you wish to retain the cask in our warehouse for longer than eight years then the cost of warehouse insurance and rent after the eight year period will be your responsibility and intimated to you at that time. Sampling and cask repair will also be chargeable after the eight year period and we will not replace spirit losses which may occur, nor spirit in your cask which has not matured to the quality standard expected by us.
- 3.1.3 If you own a 50 litre cask the Cask Contents must be bottled in its entirety. If you own a 250 litre cask it may be possible to bottle the Cask Contents in two stages, please contact us to discuss your requirements at that time, additional charges may apply.
- 3.2 Bottling, labelling and packaging will be charged at the then prevailing rate and the costs confirmed to you in an invoice covering all final costs including bottling, labelling, packaging, delivery, duty and VAT charges (delivery, duty and VAT charges defined below in sections 4 and 5) ("Final Costs Invoice") prior to bottling.

3.3 Bottle labelling and packaging details will be agreed in advance of bottling by us with you and must comply with all Scotch whisky legislation and any other relevant legislation pertaining at the time. The label and packaging will record that the product has been distilled, matured and bottled at 8 Doors Distillery. We shall endeavour to accommodate any reasonable requests for customisation of labelling (at your cost and provided that we shall be under no obligation to accommodate any customisation that may, in our opinion, adversely affect the Brand). For the avoidance of doubt, the expressions "8 Doors Distillery", "874 Founders Club", "Whisky. From the edge." and all associated logos and devices are the property of the Supplier and the copyright, designs and all rights are owned by and intellectual property reserved by the Supplier.

4 DELIVERY

- 4.1 Delivery will be charged at the prevailing rate relevant to the delivery address and the cost will be confirmed to you prior to bottling and will be included in the Final Costs Invoice. The Supplier shall invoice those Members for the delivery costs of the Whisky prior to delivery. The Member shall pay the invoice in full and in cleared funds within 30 days of the date of the Final Costs Invoice to the bank account nominated in writing by the Supplier. The Supplier shall not deliver the Whisky until such payment is made.
- 4.2 Once the Final Costs Invoice has been paid the Supplier shall deliver the Whisky to the address set out in the Order ("Delivery Location").
- 4.2.1 If you wish to change the Delivery Location you must notify us in writing and get an acknowledgement that we have received this notification. If your change of delivery address is to a different country or US State we will need to review whether we can deliver to that country and check if any additional costs will apply.
- 4.3 Delivery of the Whisky shall be completed on the arrival of the Whisky at the Delivery Location. In the event that a bottle is broken in transit prior to delivery, the member must promptly notify the Supplier in writing, and in any event no later than seven days after the date of delivery and provided prompt notification is received within the time period stated, the Supplier shall arrange for delivery of a replacement alternative bottle and may request that the Member return the broken bottle of Whisky at the cost of the Supplier.
- The Supplier shall not be liable for any delay or failure in delivery of the Whisky that is caused by any event beyond its reasonable control, which by its nature could not have been foreseen, or, if it could have been foreseen, was unavoidable including without limitation strikes, lock-outs or other industrial action by third parties, civil commotion, riot, invasion, terrorist attack or threat of terrorist attack, war (whether declared or not) or threat or preparation for war, fire, explosion, storm, flood, earthquake, subsidence, epidemic, pandemic or other natural disaster, or failure of public or private telecommunications networks or default of subcontractors ("Force Majeure Event") or which is caused by the Member's failure to provide the Supplier with adequate delivery instructions, a correct delivery address or any other instructions that are relevant to the supply of the Whisky.
- 4.5 In the event of the Supplier's total and ongoing failure to perform, and to be able to perform in future, the Contract in the event of an irremediable Force Majeure Event (including but not limited to total destruction of the Whisky and/or the Casks) no Member shall have the right to terminate this Contract and/or obtain a refund of the Membership Price (defined below) whether prorata or otherwise, but the Supplier retains the right to either (i) refund such proportion of the Membership Price that relates to Whisky yet to be supplied or (ii) deliver alternative bottles of whisky to Members.

- 4.6 If the Member fails to accept delivery of the Goods within two attempts at delivery by the Supplier, then the Supplier shall return the Whisky to its premises and attempt to contact the Member by email or telephone to arrange delivery ("Last Attempt"). In the event of contact with the Member, any further delivery costs for such re-delivery of the Whisky shall be borne by the Member. If contact is not made within 90 days following the Last Attempt the Supplier shall be entitled to dispose of the undelivered Whisky as it sees fit without liability to the Member and the Supplier shall be released from any future liability to deliver Whisky to that Member for the outstanding portion of the Member's membership.
- 4.7 We endeavour to ship to as many locations globally as possible, but there are some restrictions out with our control please check that we can deliver to your location before ordering. Please note we can only deliver to the following states in the USA: AK, CA, CT, DE, FL, ID, LA, MA, MD, ME, NE, NJ, NM, NY, OR, RI, TX, VA, VT, WY and Washington DC

5 PRICE & PAYMENT

- 5.1 The price for the 874 Founders Club Casks Package ("Price") depends on your chosen cask size. The Price is as stated in the offer. The Price includes the cost of the spirit and the cost of warehousing, insurance and repairs (as further detailed in conditions 5.5 and 5.6).
- 5.2 Payment of the Price in full will be required at the time the Order is placed via the website of our partners Whisky Hammer.
- 5.3 UK Duty and VAT may be payable after bottling, depending upon the final destination of the bottled product. A further payment for bottling and labelling will be due when the Cask Contents are ready for bottling and must be paid prior to removal from the bonded warehouse and before delivery of the bottled spirit to you.
- 5.3.1 Members in the UK will need to pay UK Duty and VAT. Duty is the charge made by HMRC based on the percentage of pure alcohol. The current rate in the UK is £28.74 per litre of pure alcohol (valid at 01/09/20). This is £9.25 per 70cl bottle at 46% alc. vol. UK VAT is currently 20% (valid at 01/09/20). This is charged on the purchase price of the whisky as adjusted for duty costs payable by you. Both duty and VAT are due after the whisky has been bottled and the finished goods are removed from the bonded warehouse. Taxes are subject to change by the UK government.
- 5.3.1.1Customers in the UK will have the applicable Duty and VAT charges added to their Final Costs Invoice at the end of the maturation period when the Cask is due to be bottled. The Member shall pay the Final Costs Invoice in full and in cleared funds within 30 days of the date of the invoice to the bank account nominated in writing by the Supplier. The Supplier shall not deliver the Whisky until such payment is made. Once the Final Costs Invoice has been paid, the Supplier will arrange for delivery of the bottled Whisky.
- 5.3.2 If the bottled cask contents are 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. Members are responsible for paying duty and any applicable taxes at the rates prevailing in the country of final destination at the time of import. Various different rates of duty apply throughout the EU and the rest of the world. It is your responsibility to make the necessary arrangements applicable in your country of final destination and to be aware of all relevant sums due, and all regulations prevailing in that country regarding the importation of alcohol plus any requirements regarding labelling. It is up to you to find a suitable importer in the destination country and to arrange the export, but we may be able to assist with this.

- 5.4 On expiry or termination or cancellation by the Member of this Contract for any reason, or by the Supplier in accordance with clauses 4.1 or 4.6, the Supplier will not be obliged to refund all or any part of the Membership Price to any Member, except in the case of cancellation under clause 6.1.
- 5.5 Insurance & Repairs. The price includes all warehouse insurance and rent from the date the cask is filled. The price further includes the costs of repair to any cask that is leaking, and the replacement of any spirit lost as a result of that leakage, but does not include spirit lost due to natural evaporation.
- 5.6 Warehousing. All casks will be stored under bond at 8 Doors Distillery, John O'Groats, Scotland or any other bonded warehouse under the control of 8 Doors. The cask must remain in our warehousing arrangements throughout the spirit maturation period.
- 5.7 Casks. The price does not include the cost of the cask. The cask will remain in the ownership of NCD 1 Limited at all times during the contract including at the end of the maturation period and subsequent disgorging of the contents.
- 5.8 Ownership. Once you have made full payment of the price and the cask has been filled, you will be sent a certificate of ownership covering the contents of the cask and confirming the cask filling date. You will then be deemed to have taken title to the contents of the cask. Ownership of the cask contents may only be transferred to you if you are of legal age for consuming and purchasing alcoholic beverages.
- 5.9 Non-payment. In the event you do not pay the Final Costs Invoice due to us within 90 days under these terms and conditions the Supplier shall be entitled to retain or sell the spirit as it sees fit, without liability to the Member and the Supplier shall be released from any future liability to deliver Whisky to that Member.

6 RIGHT TO CANCEL AND APPLICABLE REFUND

- 6.1 Cancellation of Order for Membership:
- 6.1.1 you may cancel an Order for membership, within 14 days from the day on which your Membership is confirmed by the receipt of cleared funds for the Order by the Supplier by notifying the Supplier in writing, within the stated term, by emailing 874club@8doorsdistillery.com or by writing to the supplier using the contact details in section 1.1.

 The Supplier will confirm your cancellation in writing.
- 6.1.2 If you cancel an Order under clause 6.1.1 and you have paid the Membership Price the Supplier will refund the Membership Price to you.

7 CONTACT DETAILS

7.1 Contact Details. It is your responsibility to ensure that we have a current, valid contact address for you. You must notify us immediately of any change to your address or contact details.

8 CUSTOMER CIRCUMSTANCES

8.1 Should a Member die or, by reason of illness or incapacity (whether mental or physical), is incapable of managing his or her own affairs or becomes a patient under any mental health legislation the Supplier shall continue to supply the Whisky to the Delivery Location, but shall recognise instructions in connection with the Contract (including but not limited to any amendment to a Delivery Location) only from the personal representatives, or those persons duly authorised to act on behalf of, the Member.

9 TERMINATION

- 9.1 The Supplier may terminate the Contract and your membership at any time with immediate effect by giving you written notice if:
- 9.1.1 you do not pay the Membership Price or Final Costs Invoice as set out in clauses 3.2, 4.1 or 5.3.1.1, as applicable;
- 9.1.2 the Supplier discovers that you are not of the minimum legal age as confirmed at clause 1.5; or
- 9.1.3 you breach clause 10.2 of the Contract.
- 9.2 In the event of termination by the Supplier in accordance with clause 9.1 above, the Member shall not be entitled to a refund of the Membership Price and the Supplier shall be entitled to dispose of the remainder of the Whisky as it sees fit without liability to the Member.

10 LIMITATION OF LIABILITY

- 10.1 If the Supplier fails to comply with these Conditions, it will be responsible for loss or damage suffered by the Member that is a foreseeable result of its breach of the Conditions or the Supplier's negligence, but the Supplier is not responsible for any loss or damage that is not foreseeable. Loss or damage is foreseeable if they were an obvious consequence of the Supplier's breach or if they were contemplated by both the Member and the Supplier at the time of entry into this Contract.
- 10.2 Subject to clause 10.4, the Supplier has no liability to the Member for any consequential loss, any indirect loss or for loss of profit, loss of business, business interruption, or loss of business opportunity.
- 10.3 The Supplier does not exclude or limit in any way its liability for
- 10.3.1 death or personal injury caused by its negligence or the negligence of its employees, agents or subcontractors;
- 10.3.2 fraud or fraudulent misrepresentation;
- 10.3.3 breach of the terms implied by sections 12, 13, 14 or 15 of the Sale of Goods Act 1979;
- 10.3.4 defective products under the Consumer Protection Act 1987; or
- 10.3.5 anything which cannot be excluded or limited by applicable law.
- 10.4 Subject to clause 10.3 the Supplier's total liability to the Member in respect of all other losses arising under or in connection with the Contract, whether in contract, tort (including negligence), breach of statutory duty, or otherwise, shall in no circumstances exceed the Membership Price.

11 HOW WE MAY USE YOUR PERSONAL INFORMATION

11.1 The Supplier will use the personal information provided to it to provide the Whisky to the Member and perform its obligations under the Contract, process the payment of the Final Costs Invoice and inform the Member about similar products or services that the Supplier provides, but the Member may choose to stop receiving these at any time by contacting the Supplier stating that they no longer wish to receive such communications.

The Supplier may have to share personal information we collect with trusted third parties. The information we share shall be no more than required and the third parties' use of the information shall be limited to the specified purpose for processing as agreed with them, e.g. name, email and postal address to be shared between the Still Spirit website (Still Spirit Ltd), Whisky Hammer Ltd and the Supplier in order

to process the order and take payment for the Price of the Casks Package. We do not sell, rent, or otherwise share any personal information with third parties except as expressly described in 11.1, or with your prior permission.

12 GENERAL

- 12.1 Assignment and subcontracting. The Supplier may at any time assign, transfer, charge, subcontract or deal in any other manner with all or any of its rights or obligations under the Contract. The Member may not assign, transfer, charge, subcontract or deal in any other manner with all or any of its rights or obligations under the Contract without the prior written consent of the Supplier.
- 12.2 If a Member has any questions or complaints, they should contact the Supplier by email at "874club@8doorsdistillery.com". If a Member wishes to contact the Supplier in writing, or if any clause in these Conditions requires a Member to give the Supplier notice in writing, this should be sent to the Supplier by e-mail, by hand, or by pre-paid post using the Supplier's contact details in section 1.1. The Supplier will confirm receipt of this by contacting the Member in writing. If the Supplier has to contact a Member or give a Member notice in writing, it will do so by e-mail, by hand, or by pre-paid post to the address provided to the Supplier in the Order.
- 12.3 Severance. If any court or competent authority finds that any provision of the Contract (or part of any provision) is invalid, illegal or unenforceable, that provision or part-provision shall, to the extent required, be deemed to be deleted, and the validity and enforceability of the other provisions of the Contract shall not be affected. If any invalid, unenforceable or illegal provision of the Contract would be valid, enforceable and legal if some part of it were deleted, the provision shall apply with the minimum modification necessary to make it legal, valid and enforceable.
- 12.4 Waiver. A waiver of any right or remedy under the Contract is only effective if given in writing and shall not be deemed a waiver of any subsequent breach or default. No failure or delay by a party to exercise any right or remedy provided under the Contract or by law shall constitute a waiver of that or any other right or remedy, nor shall it preclude or restrict the further exercise of that or any other right or remedy. No single or partial exercise of such right or remedy shall preclude or restrict the further exercise of that or any other right or remedy.
- 12.5 Third party rights. A person who is not a party to the Contract shall not have any rights under or in connection with it.
- 12.6 Variation. Except as set out in these Conditions, any variation to the Contract, including the introduction of any additional terms and conditions, shall only be binding when agreed in writing and signed by the Supplier.
- 12.7 Governing law and jurisdiction. The Contract, and any dispute or claim arising out of or in connection with it or its subject matter or formation (including noncontractual disputes or claims), shall be governed by, and construed in accordance with, Scottish law, and the parties irrevocably submit to the exclusive jurisdiction of the courts of Scotland.
- 12.8 Availability. As this is a limited edition launch offer we expect demand to be high. All requests for orders will be processed in the order they are received by us. Once all the Casks Packages have been sold, we will no longer be able to fulfil any further order requests for the 874 Founders Club Casks.

Price calculation example

The below table shows an example calculation of the total cost of an 874 Founders Club Cask.

This calculation is based on current rates and is subject to change. This example gives an idea of the potential total cost for these casks bottled at 46% abv. in 70cl bottles. The 50L casks are assumed bottled after 5 years and the 250L casks after 8 years.

The final bottle count may vary according to the angel's share during that time. The angel's share has been estimated at 5% per year for 50L casks, and 3% per year on 250L casks. If the maturation period is longer this would have an impact on the volume of liquid and reduce the number of bottles.

	50 LITRE CASK	250 LITRE CASK
Initial purchase cost to secure cask	£1,600.00	£4,700.00
Bottling @ £2.50 p/bottle excl. VAT	£190.00	£952.50
Duty @ £28.74 per litre of pure alcohol	£703.33	£3,525.88
Subtotal	£2,493.33	£9,178.38
VAT @ 20%	£498.67	£1,835.68
TOTAL	£2,992.00	£11,014.06
Number of 70cl bottles	76	380
Price per bottle	£39.37	£28.98

In these examples the final payment due at the time of bottling would be:

50 LITRE CASK

Total Price £2,992.00 minus initial purchase £1,600.00 **= £1,392.00**

250 LITRE CASK

Total Price £11,014.06 minus initial purchase £4,700.00 = £6,314.06

(8) DOORS DISTILLERY

Whisky. From the Edge. 8doorsdistillery.com