



PAMOJA® PRIVATE CASK OFFER

FREQUENTLY ASKED QUESTIONS

YOUR SCOTTISH RUM

Our team oversees the entire production process from fermentation of sugarcane molasses and 100% copper pot distillation to hand-bottling and cask filling. Our spirits are wholly Scottish made rums with a truly genuine geographical character.

YOUR RUM CASK

We currently offer full size first-fill American White Oak Ex-Bourbon casks for purchase. This is regarded as a classic cask for maturing rum with excellent porosity and an ability to impart subtle flavours to the maturing spirit. This type of cask typically imparts the classic character of vanilla, smoke, honey, and a hint of white chocolate.

You will be allocated a specific Ex-Bourbon cask with a unique reference number and your name (or other mark specified by you, and which is reasonably acceptable to us) stencilled onto the end plate.

FILLING YOUR CASK

Each full-size cask (typically 200-240L) will be filled with new make Scottish rum and will contain approximately 190 litres at filling strength of circa 63.0% alcohol by volume (ABV).

Once your cask has been filled, you will be sent a certificate of ownership and will then be deemed to have taken title to the cask.

MATURATION & STORAGE

Your cask will be stored and managed by our expert team.

The cask price includes the cost of the cask, all warehouse insurance and rent for a maximum period of three years from the date when it is filled, and regular inspection of the cask for signs of leakage during that time. It further includes the costs of repair to any cask which 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.

We do not currently offer any additional finishing options for cask purchases.

BOTTLING & LABELLING

We will arrange for bottling and labelling for you once the spirit has matured for a minimum period of 3 years. The cask will be bottled in a Matugga Distillery bottle, with a personalised label based upon our own design. Rum from your cask can be labelled under the Matugga Distillery brand by default. Any other specific label text requests or customisation requirements may be considered but would need to be arranged by prior written agreement and may incur additional costs.

Bottling can be at any strength from 46% alcohol by volume (ABV) up to cask strength which after three years we would expect to be between 53% and 60% ABV. Bottling will be carried out without chill filtration or the addition of any additives. The water used to reduce your spirit down to bottling strength will be the same Scottish water used throughout our process.

The cost of bottling is not included in the cost of your cask. We will arrange bottling with the casks owner at an agreed cost prior to bottling based on industry standard rates at the time of bottling. The cask owner can also arrange for collection of the bottles.

CASK SAMPLES & VISITING CASKS

The cask price includes the cost of taking a 100ml sample of spirit from your cask on the second anniversary of the cask filling date for quality control purposes which will be sent to you for your own analysis and enjoyment.

Cask samples, in addition to the single sample specified, can be purchased. A cost for this service can be obtained by simply contacting the distillery.

By appointment, and with three weeks' notice, you are welcome to visit your cask.

ARE THERE ADDITIONAL BENEFITS?

We want our community of cask owners to feel very much part of the extended Matugga family. As such we will always look to add value to our ongoing relationship. To begin with, you would be offered:

- A bottle of Matugga Golden Rum - our signature cask-aged Ex-Bourbon rum.
- A VIP distillery tour for two people.
- Additional benefits as released by Matugga Distillers.

NUMBER OF BOTTLES PER CASK

The number of bottles in your cask will vary depending on the angels' share – the natural evaporation and loss of spirit that occurs during maturation – as well as the maturation period, bottle size and bottling strength.

As part of the maturation process, natural evaporation, and subsequent loss of spirit from the cask will occur. A benchmark evaporation rate for oak barrels of 2% per annum is normally allowed for. However, the size of the cask, cask location, filling strength and length of maturation can all affect this rate of loss. Therefore, we are unable to provide an absolute guarantee of the amount of spirit remaining in the cask at the end of the 3-year maturation period.

The number of bottles that you will receive will vary based on the above factors but a reasonable estimate for a 225-litre cask at three years would be a yield of 300-350 (70cl) bottles at 46% ABV.

Please note that the cask itself is not included in the sale.

ARE THERE OTHER ADDITIONAL COSTS?

Additional costs over and above the price paid for your rum cask include:

- Bottling, Dry Goods & Delivery.
- UK Excise Duty & Value Added Tax (VAT). All taxes are subject to change by the UK government.
- International Taxes.

If your bottled rum is exported from the UK, international duty and other taxes may be payable. Different tax rates apply throughout the EU and the rest of the world. If your bottled rum is being exported from the UK, UK excise duty and VAT may not be payable.

DUTY & TAX

His Majesty's Revenue and Customs ("HMRC") levies an excise charge ("duty") based on the percentage of pure alcohol contained within a bottle. The current duty rate is £32.78 (valid October 2025) per litre of pure alcohol. As an example, the duty levied on twelve bottles of 70cl Scottish Rum bottled at 46% ABV is £122.26 or £10.19 per bottle.

In addition, HMRC levies value added tax ("VAT") at a current rate of 20% on the combined purchase price and duty charge.

Both duty and VAT are due after your cask has been bottled and the finished goods are removed from our bonded warehouse, and are the responsibility of the cask owner.

Other Taxes

Different rates of Duty apply throughout the EU and the rest of the world.

Tax Variations

All taxes are subject to change by the UK government.

It is important to note that in the view of HMRC, the cask purchaser is responsible for being aware of all regulations, duties and taxes prevailing in their country of residence or domicile relating to the importation of alcohol.

DUTY & TAX EXAMPLES

The below examples are based on what we believe to be the worst-case future scenario. The figures used in our examples are all subject to change.

Based on current UK duty rates of £32.79 per litre of pure alcohol, a 225-litre cask when filled at 63% will hold 119 litres of pure alcohol, equating to a total of £3,924.96 in alcohol duty. However, these rates are subject to change and the figure does not account for variables such as the Angels' Share, which is the natural evaporation and subsequent loss of spirit that occurs during maturation in the cask.

For approximately 350 bottles – not including any potential evaporation to offset potential UK duty increases – we estimate that including bottling costs at standard industry rates, UK duty and VAT at 20%, the total payable will be around £7,062.41 in three years' time, which equates to £25.15 per bottle ex VAT including the original cask price of £3,500.

DELIVERY & COLLECTION

Delivery costs are not included in the cost of your rum and will be charged at standard rates at the time of bottling. Bottles can also be collected from the distillery by prior arrangement at a mutually agreed time. All collection costs are the responsibility of the cask owner.

UK & Europe

Delivery is available to UK and European countries. Shipping cost will vary dependent on the delivery address.

United States of America

Please contact us for more information on shipping to the US.

Other International

If you would like to have your bottles delivered to an address outside of the UK or Europe, please contact us.

CASK TERMS & CONDITIONS OF SALE

Please view our full Terms & Conditions of Sale for cask purchases for more information.

REQUIRE MORE INFORMATION?

To request more information on our rum cask offering, please contact our team on +44 (0) 1506 324 606 or email info@matuggarum.com.