

J. GORW

VS Distillers Ltd

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2020

Cask Offer

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# J. Gow



## J. Gow Rum 2020 Cask Offer

J. Gow Rum takes its name from the infamous Orkney pirate John Gow. His short, violent career began in Amsterdam in the Netherlands and ended in Orkney. He was imprisoned, tried and hanged. Not once, but twice, (after the rope snapped the first time) at London's execution dock on the 11th of June 1725. While the name conjures up images of pirates, it also creates imagery of the brutal seas and rugged coastlines surrounding Orkney.

### The Distillery

The rum is produced on Lamb Holm, a tiny island (0.15 square miles) just south of St Mary's village. Home to the Italian Chapel and connected to mainland Orkney by the Churchill barriers. The distillery sits metres away from the sea, providing an ideal unique climate for ageing rum. It may well be one of the smallest rum producing islands in the world.

The rum is produced on a state of the art 2000 litre still from high grade cane molasses. Using a minimum seven-day fermentation time, brings out the best flavours from the molasses, whilst also creating a full flavoured spirit.

Other than our spiced rum, and chestnut cask aged Fading Light, various styles have been laid down in casks for future releases. Ranging from lighter higher strength rums to full bodied, heavier rums with more congeners and esters. Within our first year we have been featured in Ian Buxton's 101 Rums to try before you die. Won 3 medals at the 2018 IWSC including silver outstanding for our spiced rum and taking the trophy for the rum & ginger beer category.

The cask offer is your chance to own your own cask of award-winning Scottish island rum, inspired by pirates. Distilled beside the sea.

We are offering 20L and 100L Rejuvenated oak casks or 200L Ex bourbon casks filled with a choice of 3 different rum styles. (Chestnut casks are available on request).

You can either choose the standard pot still rum casked at circa 58% (the same recipe as our Spiced rum without the spices).

A HD (heavy dunder) pot still rum, a heavier big flavour rum casked at circa 58%.

Or DS (double stripped) Higher strength pot still rum slightly lighter in flavour casked at circa 63.5%.

Cask owners will receive a certificate of ownership, samples of their rum each year from year 3 onwards. Invitations to any special distillery events and priority on any new or limited edition future releases.

The cost includes storage for 8 years (this can be extended for an extra fee) bottling and labelling, with your choice of label. It does not include any duty or VAT payable once the rum is bottled.

- I. These Terms and Conditions comprise the contract of sale for rum between VS Distillers Ltd (trading as J. Gow Rum), a company registered in Scotland under number SC 536494 with registered office at Lamb Holm, Orkney, KW17 2SF (hereinafter referred to as the “VSD Ltd”, “J. Gow Distillery” “our”, “us” and “we”) and a Purchaser (also referred to as “you” or “your”).
- II. The Initial Payment secures your allocation of rum and 8 years storage and insurance. 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 loss due to natural evaporation. While the Final Payment covers UK Duty & VAT (at the rates applicable at the time), plus any other money owed to us for any bespoke requirements. Ownership of the rum only passes to you once the Final Payment has been paid in full. The Initial Payment for your rum allocation is £600, £675 or £750 for the 20L casks £2495, £2750 or £2995 for the 100L casks and £4995, £5495 or £5995 for the 200L casks, depending on which style of rum is chosen. The price does include the cost of the actual wooden Cask. Individuals are welcome to remove their empty cask from the VSD Ltd Distillery. If the cask is not removed 2 months after the spirit has been bottled, VSD Ltd will retain ownership of the wooden cask.
- III. 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 28/01/20). UK VAT is currently 20%. This is charged on the purchase price of the rum as adjusted for relevant storage, insurance, bottling and duty costs payable by the purchaser. Both duty and VAT are due after the cask has been bottled and the finished goods are removed from the bonded warehouse. Taxes are subject to change by the uk government.
- IV. To purchase a cask of rum you must comply with the UK Warehouse Owners and Warehouse Goods Regulations (“WOWGR”). You are required to confirm that you are:
  - (a) a private customer who is purchasing the product for private, non-commercial use; or
  - (b) a UK based Revenue Trader registered as an Owner of Warehoused Goods in the UK
  - (c) an overseas Revenue Trader and have appointed, or will appoint, a UK Duty Representative. Your signing of the 2020 Cask Order Form will be deemed by us to be your confirmation of WOWGR compliance.
- V. Your rights under this contract of sale may not be transferred or assigned to a third party without our consent in writing.
- VI. We will endeavour to fill your cask as quickly as possible however, due to our on-going operational requirements it may take up to 3 months from the Initial Payment date before we fill your cask. We will contact you when your cask has been filled.

- VII. If the final destination is overseas then UK Duty and VAT may not apply (it is then up to the purchaser to ensure compliance and payment of all overseas tax requirements). Duty is the charge made by HM Customs & Excise based on the percentage of pure alcohol. The current rate in the UK is £28.74 per litre of pure alcohol (valid at 1<sup>st</sup> of January 2020) Taxes are subject to change by the UK Government. Various rates of Duty apply throughout the EU and the rest of the world and it is the purchasers' responsibility to ensure all relevant taxes are paid in the country of destination.
- VIII. Rum will be casked at a strength of either circa 63.5% or 58% alcohol by volume (ABV) Depending on which type of rum you choose. The cask will be marked with the date of filling, unique cask number and your name. The rum must be matured in the cask at our bonded warehouse for a period of no less than 3 years (period can be shorter for 20L casks). An 8-year storage and insurance charge are included in the Initial Payment (commencing on the date of cask filling). Further charges will be made after the 8-year period expires as determined by VSD Ltd including warehousing, insurance, administration and cask repair. A quotation for these costs can be provided at the time.
- IX. Casks will be stored in our own warehouse. J. Gow Distillery is a small, working distillery and visits can be arranged by prior appointment only.
- X. 100ml Cask Samples will be taken from year 3 onwards, and close to your cask's birthday every subsequent year. We'll retain these at J. Gow Distillery. They'll be Duty Paid and available for you when you visit. We are also happy to post them out to you. Given notice, a sample can be taken free of charge during a visit by you to the distillery, up to a maximum of 1 in any particular year. Additional samples are available upon request. VS Distillers Ltd reserves the right to extract samples for analytical purposes.
- XI. Bottling must be carried out by us at VSD Ltd, through our facility arrangements. You will have the choice of bottling at cask strength (taking in to account losses from angels share) or 46% ABV. Bottling will not be chill filtered. All casks will be bottled at natural colour. The cask will be hand bottled. We require a minimum of 2 months' notice before bottling, to allow for locality labelling and tax stamp requirements. In all cases the bottle and label design and content must be acceptable to us and not infringe upon our intellectual property and comply with all relevant legislation applicable at the time of bottling. Any additional packaging will also be fully at your cost. You must arrange for shipping of your bottles within 1 month of bottling completion.

- XII. As part of the maturation process, natural evaporation (the 'Angels' Share') and loss of spirit from casks will occur. A benchmark evaporation rate of circa 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 give no guarantee of the volume of rum remaining in the cask at the end of the maturation period.
- XIII. You must notify us immediately of any change to your address or contact details. If we are unable to contact you on the expiry of 8 years from the date of filling of the cask, we reserve the right to sell the rum and to hold the proceeds on your behalf after deduction of sale costs and any other costs which we may have incurred from warehousing the cask.
- XIV. If the rum is exported under bond, UK Duty and VAT can be suspended (but not avoided) subject to the exporter being registered for both Duty and VAT and being registered as an exporter. Duty and VAT would be payable in the country of destination at the rates prevailing in that country at that time. It is up to the owner to find a suitable importer in the destination country and to arrange the export. Please note it is the responsibility of the purchaser regarding the importation of alcohol plus any issues regarding packaging, bottling and labelling in the country of destination.
- XV. Nothing in this contract shall exclude the liability of either party for death or personal injury resulting from negligence, fraud, fraudulent misrepresentation, or any other liability which may not be excluded by applicable law.
- XVI. We shall not be liable for any delay in performing our obligations under this contract where such delay is caused by circumstances beyond our reasonable control.
- XVII. Our entire liability under or in connection with this contract shall be limited to an amount equivalent to the Initial Payment.
- XVIII. If any provision (or part of a provision) of these Terms and Conditions should be found to be invalid, unlawful or unenforceable by a court having proper authority, or if the law changes so that it becomes invalid, unlawful or not enforceable to any extent, then this Clause will apply and the provision (or part affected) will be treated as having been deleted from the remaining Terms which will remain in full force and effect.

- XIX. You acknowledge that in agreeing to these Terms and Conditions, you have not relied on any statement, representation, warranty, undertaking or other assurance given or made by any person (whether a party to the Contract or not) other than as expressly set out or referred to in the Terms and Conditions. You hereby waive all rights and remedies howsoever arising which, but for this Clause, might otherwise be available to it in respect of any such representation, warranty, undertaking or other assurance.
- XX. This contract of sale is governed by Scots Law and you and we agree to and accept the exclusive jurisdiction of the Scottish Courts in respect of any matters arising from it.

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