

# Adopt-a-Barrel Program



[www.drinkrooshine.com](http://www.drinkrooshine.com)

## Adopt a Barrel Program

### Overview

Adopt-a-Barrel is an opportunity to 'adopt' a barrel of whisky or rum for 12 consecutive months. During this period of time your adopted barrel will be used by the distillery to produce finished bottles of spirits for sale worldwide. If your adopted barrel is used during this timeframe, then you will receive a fixed fee of £250 each and every time the barrel is used. At the end of the timeframe (12 months) you will receive interest on your adoption fee. You can then choose to maintain your adoption for another 12 consecutive months or to withdraw your adoption fee.

### Purchase

1. Select the type of barrel you wish to adopt i.e. Whisky or Rum.
2. All of our whisky's are a minimum of 3 years old, however, we can quote for older whisky's at the time of your adoption request should this be of interest to you.
3. Register your interest for an adoption via email (complete the form attached) or on the website.
4. You will then be given the option to finalise your adoption with the selection of the first available barrel within your specifications and will be sent instruction on how to pay for the adoption.
5. You can either pay in full via credit card, cheque or bank transfer or you can be referred to our finance company to opt for a monthly payment plan for your adoption.

### Interest Return on Barrel

At the end of 12 consecutive months you will receive 10% interest on your adoption fee. A single barrel adoption would therefore see a return of £250.

### Bottling Return on Barrel

We have worldwide distribution agreements for finished bottled products through such internationally renowned wholesalers and distributors as Park Street. The adoptions allow us to create finished products and meet the demand of these distributors without seeking external investment. In exchange for using the adopted barrels contents to create these finished products for sale and distribution worldwide, we will pay a fee of £250 every time the adopted barrel is used. Each individual barrel could be used multiple times per week as the whisky and other products are already aged a minimum of 3 years old at the point of adoption. However, assuming we only use the adopted barrels contents once a month this would give a return of  $\text{£250} \times 12 \text{ months} = \text{£3,000}$  per adopted barrel.



Potential Barrel Usage per Month	Potential Return
1 (once per month)	£250 per month (£3,000 per annum)
2 (twice per month)	£500 per month (£6,000 per annum)
3 (three times per month)	£750 per month (£9,000 per annum)
4 (four times per month)	£1000 per month (£12,000 per annum)

### Storage and Insurance

Annual storage, maintenance and insurance fees are included in your adoption fee.

### Cask Visits

You can arrange a visit to the distillery and barrel bank where the adopted barrels are located in Scotland and even book a tasting.

### Withdrawal of initial investment

At the end of your adoption period (12 consecutive months) you have the following options available to you:

- Option A – Renew your adoption (re-invest).
- Option B – With-drawl of initial funds (£2,500 + Interest and Usage Fee's)
- Option C – With-drawl of Physical Product/Contents (there will be an additional fee for the Cask, or for Bottling/labeling the contents. This can be for personal consumption/to be given as gifts (please see Capital Gains information below) or for sale.

### Duty & VAT – if withdrawing the product

Duty is the charge made by HM Revenue & Customs based on the percentage of pure alcohol if the product is withdrawn and this is suspended if the product is for export.

UK VAT is currently 20%. This is charged on the purchase price of the whisky together with the Duty rate prevailing at the time of removal from bond and the storage and insurance charges paid over the years. 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. Various different rates of Duty apply throughout the EU and the rest of the world.

### Capital Gains

For UK Tax Payers, UK Capital Gains Tax is not applicable as whisky is regarded as a “tangible”, “moveable” and “wasting asset”. Whisky purchased in cask for personal use, as gifts for family, friends etc. would therefore be exempt from Capital Gains Tax on realization of the asset.

### Bottling

A quote can be requested at the time of withdrawal for the bottling of your adopted contents. This price will be effected by the packaging chosen including size and colour considerations; bottle, cap, wax seal, label, box. Our rates are incredibly competitive as all bottling is completed in house at the Distillery.

Should you prefer to bottle at your own designated packaging facility a shipping quote can be provided upon request.

### Labeling

We have the copyright to Rooshine Brands and The International Spirit Vault Brands and are happy to supply these for your use. Alternatively, the design team is more than happy to discuss your needs for custom/private labels.

### Export

As of the 23<sup>rd</sup> November 2012, Single Malt Scotch Whisky by law (Scotch Whisky Regulations 2009), can only be exported from Scotland in bottled form, labeled for retail sale. If the Whisky is 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. All other Whisky's and Rums within our portfolio can be exported in bulk form (not bottled) as these do not abide by the Single Malt Scotch Whisky Regulatory Board and will be Duty and VAT suspended.

*Special Offer Available From 22-March-2019 – 6-April-2019*



From 22 March 2019 – 6 April 2019 any barrels adopted will receive a bonus 100,000 Rooshine, Inc (RSAU) OTC Shares.

This offer is on a first come first serve basis, whilst stocks last.

## Register your interest in Adopt-a-Barrel

Upon receiving your completed form, an invoice will be generated with a stock certificate, specifying the cask number and cask type.



Title and Name: .....  
(please give full name and title)

Address:.....  
.....

Post Code: ..... Email: .....

Tel.: ..... Mobile Tel.: .....

Name and address for title (if different from above)

Title and Name: .....  
(please give full name and title)

Address:.....  
..... Post Code: .....

Total amount of adoptions required: .....  
(number of casks)

Preferred adoption type: .....  
(Type of Spirit; Rum, Whisky)

Please return this form to:

Email: [info@internationalspiritvault.com](mailto:info@internationalspiritvault.com)









