# The Benefits of Investing in Whisky Casks



With both scarcity and value increasing with age, coupled with the potential tax benefits, whisky casks make an ideal investment for any investment portfolio.





### **Capital Gains Tax Free**

Whisky casks are classed by HM Revenue & Customs (HMRC) as a 'wasting asset' and are therefore not subject to Capital Gains Tax (CGT).

#### **Inheritance Tax Free**

Whisky casks are an asset that would ordinarily form part of your estate upon death. Whisky casks can however be purchased as a gift (under trust) and therefore come out of your estate and are no longer liable for Inheritance Tax (IHT).



#### **Your Own Bottles**

Once matured, your cask can be bottled and individually labeled to your specific requirements. Making perfect gifts, give aways or even start your own whisky brand!



## **Gifts & Charity**

A whisky cask makes the perfect gift for important events such as birthdays, anniversaries, or weddings. A maturing cask could even become a college fund. Your cask could also be auctioned for a charity.

"What whiskey will not cure, there is no cure for. "- Irish proverb

Source: Celtic Cask Company