



## **BERMUDA**

### **CUSTOMS TARIFF (CUSTOMS AREA OPERATORS - CPC 4712) NOTICE 2026**

#### **BR 47 / 2026**

The Minister of Finance, in exercise of the power conferred by Customs Procedure Code 4712 of the Fifth Schedule to the Customs Tariff Act 1970, makes the following Notice:

#### **Citation**

1 This Notice may be cited as the Customs Tariff (Customs Area Operators - CPC 4712) Notice 2026.

#### **Interpretation**

2 In this Notice—

“customs area operator” has the meaning prescribed in section 2 of the Revenue Act 1898;

“customs procedure code” or “CPC” has the meaning prescribed in section 1 of the Customs Tariff Act 1970;

“eligible beneficiary” means the St. George’s Oil Docks customs area operators;

“end-use conditions or restrictions” means the end-use conditions or restrictions specified in CPC 4712;

“qualifying goods” means the qualifying goods of tariff codes 2710.120, 2710.191 and 2710.192 as specified in CPC 4712.

#### **Customs area operator under CPC 4712**

3 The following eligible beneficiaries are approved customs area operators at the St. George’s Oil Docks under CPC 4712 of the Fifth Schedule to the Customs Tariff Act 1970—

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- (a) Rubis Energy Bermuda Ltd.;
- (b) SOL Petroleum Bermuda Limited.

**Duty rate**

4 The rate of duty to be paid by the eligible beneficiaries on the qualifying goods being removed from bond pursuant to CPC 4712 and subject to end-use conditions or restrictions is as follows—

<b>Goods of tariff code—</b>	<b>Rate of duty</b>
2710.120 (light oils and preparations)	\$0.492 per litre
2710.191 (kerosene and other medium oils (not including gas oils))	\$0.027 per litre
2710.192 (gas oils (diesel))	\$0.241 per litre

*[Paragraph 4 amended by BR 53 / 2026 para. 2 effective 15 May 2026]*

Made this 1st day of May 2026

Minister of Finance

[Operative Date: 01 May 2026]

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*[Amended by:*  
BR 53 / 2026]