



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—

Goods of tariff code—	Rate of duty
2710.120 (light oils and preparations)	\$0.639 per litre
2710.191 (kerosene and other medium oils (not including gas oils))	\$0.162 per litre
2710.192 (gas oils (diesel))	\$0.397 per litre

Made this 1st day of May 2026

Minister of Finance

[Operative Date: 01 May 2026]