



MAURITIUS REVENUE AUTHORITY  
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## Communiqué

### INCOME FROM SUGAR CANE CULTIVATION PRESUMPTIVE SYSTEM OF TAXATION (PERIOD JULY 2009 TO DECEMBER 2009)

1. In consultation with the Ministry Agro Industry, Food Production & Security and other stakeholders, it has been decided that the **net income** from Sugar cane cultivation for the above mentioned period will be categorized as follows:

Category	Tonnage per Arpent	Profit per Arpent (Rs)
A	up to 40 Tons	Nil
B	More than 40 Tons	2 000

2. To compute the tonnage of sugarcane per arpent, planters must divide the total cane weight by the extent of acreage harvested.
3. Planters who are agreeable to the above basis shall not have to produce any books of accounts.
4. However, any Sugar cane planter has the option to compute his income or loss on the basis of accounts maintained by him and supported by relevant vouchers.
5. Revenue accruing for crop 2009 payable after 31 December 2009 will be accounted for in financial year 2010.
6. For any information you may contact us on **Tel 207 6010 or call at MRA, Eham Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis.**

23 March 2010

Mauritius Revenue Authority