



**MAURITIUS REVENUE AUTHORITY**

**☎: 2076000 Fax: 2118099 ✉: [headoffice@mra.mu](mailto:headoffice@mra.mu)**

**COMMUNIQUE**

**PRESUMPTIVE SYSTEM OF  
TAXATION OF INCOME FROM TOBACCO CULTIVATION**

**COMPUTATION OF PROFIT**

1. After consultation with the Mauritius Tobacco Board and other stakeholders, it has been decided that the computation of the annual net income from tobacco cultivation for 2006/2007 shall be based on the following average cultivation cost per acre:
  - Rs 77,000 per acre for Virginia Flue-Cured tobacco
  - Rs 46,000 per acre for Air-Cured tobacco
2. Planters will compute their net income by subtracting the cultivation cost as stated above from the gross receipts from the sale of tobacco leaves.
3. Persons computing their income from tobacco cultivation on the above stated basis shall not have to produce any books of account.
4. However, any tobacco planter has the option to compute his income on the basis of accounts maintained by him and supported by relevant vouchers.
5. For any information you may contact us on **Tel. 207 6010** or call at **MRA, Efram Court, Cnr. Mgr Gonin & Sir Virgil Naz Streets, Port Louis.**

**12 September 2007**

**Mauritius Revenue Authority**