



MAURITIUS REVENUE AUTHORITY
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COMMUNIQUE

PRESUMPTIVE SYSTEM OF TAXATION OF INCOME FROM SUGAR CANE CULTIVATION COMPUTATION OF PROFIT

1. In consultation with the Ministry of Agro Industry & Fisheries and other stakeholders, it has been decided that the **net income** from sugarcane cultivation taxable for crop 2007 will be categorized as follows:

Category	Average tonnage of cane	Profit per arpent Rs
A	Less than 20 tonnes per arpent	300
B	20 – 25 tonnes per arpent	4,000
C	25 – 30 tonnes per arpent	10,000
D	More than 30 tonnes per arpent	14,000

2. To compute the average yield 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 planter has the option to compute his income on the basis of accounts maintained by him and supported by relevant vouchers.
5. For any further information you may contact us on **Tel 207 6010** or call at **MRA, Eham Court, Cnr. Mgr Gonin & Sir Virgil Naz Streets, Port Louis.**

05 September 2008

Mauritius Revenue Authority