



MAURITIUS REVENUE AUTHORITY
Tel: 207 6000 Fax: 211 8099 ✉: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 their stakeholders, it has been decided that computation of the annual **net income** from tobacco cultivation for crop 2008/2009 shall be based on the following average cultivation cost per arpent:

Rs 55,832 - Amarello Air cured

Rs 96,293.02 - Virginia Flue Cured

2. Planters will compute their net income by subtracting the cultivation cost as stated above from the total receipts from the sale of tobacco leaves.
3. Planters who are agreeable to the above basis shall not have to produce any books of accounts.
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, Ehram Court, Cnr. Mgr Gonin & Sir Virgil Naz Streets, Port Louis.**

08 September 2009

Mauritius Revenue Authority