



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, Food Production & Security and other stakeholders, it has been decided that the **net income** from sugarcane cultivation taxable for crop 2008 will be categorized as follows:

| Category | Tonnage per Arpent            | Profit per arpent<br>Rs |
|----------|-------------------------------|-------------------------|
| A        | Less than 25 tons             | 200                     |
| B        | 25 tons but less than 30 tons | 4,000                   |
| C        | 30 tons but less than 35 tons | 8,000                   |
| D        | More than 35 tons             | 12,000                  |

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 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, Efram Court, Cnr. Mgr Gonin & Sir Virgil Naz Streets, Port Louis.**

28 August 2009

Mauritius Revenue Authority