

Communiqué

INCOME FROM SUGAR CANE CULTIVATION PRESUMPTIVE SYSTEM OF TAXATION (PERIOD JANUARY 2010 TO DECEMBER 2010)

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 35 Tons	Nil
B	More than 35Tons and up to 40 Tons	2000
C	More than 40 tons and up to 45 Tons	4000
D	More than 45 Tons	8000

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. 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.**

16 March 2011

Mauritius Revenue Authority