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## Communiqué

### INCOME FROM TOBACCO CULTIVATION PRESUMPTIVE SYSTEM OF TAXATION (PERIOD JANUARY 2010 TO DECEMBER 2010)

1. After consultation with the Tobacco Board and their stakeholders, it has been decided that the computation of annual **net income** from tobacco cultivation for the above mentioned period shall be based on the following average cultivation **cost per kilo**:

<i>Tobacco Type</i>	<i>Cost per Kilo(Rs)</i>
<i>Amarello Air Cured</i>	<i>70</i>
<i>Virginia Flue Cured</i>	<i>137</i>

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

**16 March 2011**

**Mauritius Revenue Authority**