

provisions in the Finance Bill of 2010 and to set the way forward the following were introduced. Henceforth;

- (i) the global rate of leviable cess shall be fixed by the Minister each year and be published in the Gazette;
- (ii) the global rate of leviable cess shall be reduced over the period of crop years 2010 and 2011 by such rate or amount as may be prescribed; and,
- (iii) for the crop year 2012 and subsequent crop years, the global rate of leviable cess shall not exceed 4 per cent of the ex- Mauritius Sugar Syndicate price, meaning the uniform average net price per tonne of sugar referred to in the Articles of Association 1967 of the Mauritius Sugar Syndicate.

<b>Evolution of CESS during the Period 2008 to 2017</b>				
<b>Crop Year</b>	<b>Sugar Production (T @98.5* Pol sugar)</b>	<b>Price of sugar (Rs / T Sugar)</b>	<b>CESS (MUR M)</b>	<b>Cess / Ton Sugar (MUR / TS)</b>
2008	454,862	17,427	650.000	1,429.00
2009	470,467	14,612	542.836	1,153.82
2010	456,662	13,536	519.324	1,137.22
2011	438,833	16,020	287.000	654.01
2012	412,366	17,573	287.640	697.54
2013	408,125	15,830	258.040	632.26
2014	403,603	12,694	204.926	507.74
2015	369,672	13,166	194.368	525.79
2016	388,934	15,571	242.248	622.85
2017*	357,702	11,000	-	-

\*NB: For crop 2017 Government took the decision to waive cess funding.