



NATIONAL BUREAU OF STATISTICS

Sectoral Distribution Of Value Added Tax

(Q1 2020)

Report Date: May 2020

Data Source: National Bureau of Statistics (NBS)

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EXECUTIVE SUMMARY

Sectoral distribution of Value Added Tax (VAT) data for Q1 2020 reflected that the sum of N338.94bn was generated as VAT in Q1 2020 as against N308.48bn generated in Q4 2019 and N293.04bn generated in Q1 2019 representing 9.87% increase Quarter-on-Quarter and 15.66% increase Year-on-Year.

Professional Services generated the highest amount of VAT with N38.30bn generated and closely followed by Other Manufacturing generating N37.37bn, Commercial and Trading generating N17.19bn while Mining generated the least and closely followed by Textile and Garment Industry and Local Government Councils with N61.83m, N306.05m and N319.04m generated respectively.

Out of the total amount generated in Q1 2020, N172.67bn was generated as Non-Import VAT locally while N93.67bn was generated as Non-Import VAT for foreign. The balance of N72.59bn was generated as NCS-Import VAT.

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Agricultural and Plantations



VAT SECTORAL COLLECTION FOR Q1, 2020



Agricultural and Plantations



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Automobiles and Assemblies



VAT SECTORAL COLLECTION FOR Q1, 2020



Automobiles and Assemblies



Q1 2019
Value Added Tax

N421,443,588.76



Q2 2019
Value Added Tax

N481,438,702.64



Q3 2019
Value Added Tax

N494,343,327.27



Q4 2019
Value Added Tax

N513,161,592.35

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Banks & Financial Institutions



VAT SECTORAL COLLECTION FOR Q1, 2020



Banks & Financial Institutions



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Breweries, Bottling and Beverages



VAT SECTORAL COLLECTION FOR Q1, 2020



Breweries, Bottling and Beverages



Q on Q
Q1 2020 / Q4 2019

%
Growth Rate
60.85

Q1 2020
Value Added Tax
N14,337,387,390.19

Y on Y
Q1 2020 / Q1 2019

%
Growth Rate
32.32

Q1 2019
Value Added Tax
N10,835,290,704.46

Q2 2019
Value Added Tax
N11,272,962,075.34

Q3 2019
Value Added Tax
N9,715,723,179.31

Q4 2019
Value Added Tax
N8,913,630,505.94

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

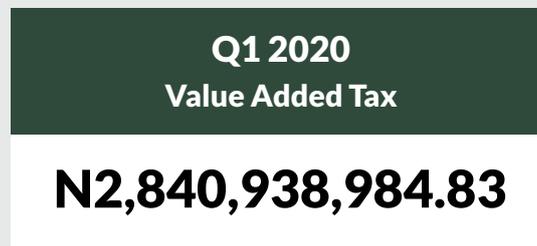
Building and Construction



VAT SECTORAL COLLECTION FOR Q1, 2020



Building and Construction



Q1 2019
Value Added Tax

N2,744,836,873.65



Q2 2019
Value Added Tax

N2,400,570,624.59



Q3 2019
Value Added Tax

N2,071,957,165.48



Q4 2019
Value Added Tax

N2,958,541,259.17

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Chemicals, Paints and Allied Industries



VAT SECTORAL COLLECTION FOR Q1, 2020



Chemicals, Paints and Allied Industries



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Commercial and Trading



VAT SECTORAL COLLECTION FOR Q1, 2020



Commercial and Trading

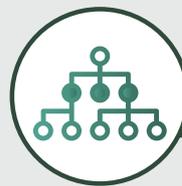


SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Conglomerates



VAT SECTORAL COLLECTION FOR Q1, 2020



Conglomerates



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Federal Ministries & Parastatals



VAT SECTORAL COLLECTION FOR Q1, 2020



Federal Ministries & Parastatals



Q on Q
Q1 2020 / Q4 2019

%
Growth Rate
-32.61

Q1 2020
Value Added Tax
N6,551,098,563.15

Y on Y
Q1 2020 / Q1 2019

%
Growth Rate
(17.46)

Q1 2019
Value Added Tax
N7,937,268,043.87

Q2 2019
Value Added Tax
N8,109,935,510.66

Q3 2019
Value Added Tax
N9,035,769,071.86

Q4 2019
Value Added Tax
N9,721,016,883.05



VAT SECTORAL COLLECTION FOR Q1, 2020



Q on Q
Q1 2020 / Q4 2019

Growth Rate
38.51

Q1 2020
Value Added Tax
N1,294,001,132.36

Y on Y
Q1 2020 / Q1 2019

Growth Rate
(15.40)

Q1 2019
Value Added Tax
N1,529,466,433.36

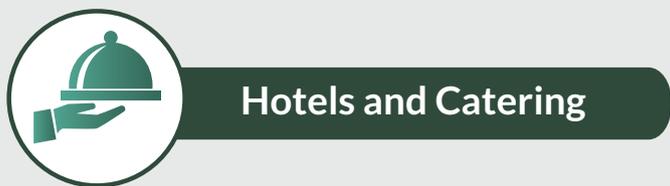
Q2 2019
Value Added Tax
N1,074,711,768.56

Q3 2019
Value Added Tax
N1,021,067,892.84

Q4 2019
Value Added Tax
N934,249,398.70



VAT SECTORAL COLLECTION FOR Q1, 2020



Hotels and Catering



Q on Q
Q1 2020 / Q4 2019

Growth Rate

11.27

Q1 2020
Value Added Tax

N2,521,163,929.38

Y on Y
Q1 2020 / Q1 2019

Growth Rate

56.01

Q1 2019
Value Added Tax

N1,615,988,078.22

Q2 2019
Value Added Tax

N2,124,908,064.49

Q3 2019
Value Added Tax

N2,283,728,126.25

Q4 2019
Value Added Tax

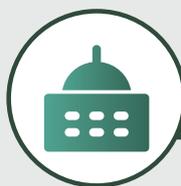
N2,265,750,153.16

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Local Government Councils



VAT SECTORAL COLLECTION FOR Q1, 2020



Local Government Councils



Q on Q
Q1 2020 / Q4 2019

%
Growth Rate
-46.40

Q1 2020
Value Added Tax
N319,035,750.06

Y on Y
Q1 2020 / Q1 2019

%
Growth Rate
(37.11)

Q1 2019
Value Added Tax
N507,277,849.92

Q2 2019
Value Added Tax
N495,197,499.61

Q3 2019
Value Added Tax
N366,184,476.97

Q4 2019
Value Added Tax
N595,237,005.56

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Mining



VAT SECTORAL COLLECTION FOR Q1, 2020



Mining





VAT SECTORAL COLLECTION FOR Q1, 2020



Q on Q
Q1 2020 / Q4 2019

43.10

Growth Rate

Q1 2020
Value Added Tax

N5,842,090,589.37

Y on Y
Q1 2020 / Q1 2019

45.43

Growth Rate

Q1 2019
Value Added Tax

N4,016,993,631.69

Q2 2019
Value Added Tax

N3,768,879,140.15

Q3 2019
Value Added Tax

N3,269,518,817.95

Q4 2019
Value Added Tax

N4,082,519,110.49



VAT SECTORAL COLLECTION FOR Q1, 2020



Offshore Operations



Q on Q
Q1 2020 / Q4 2019

%

Growth Rate

-34.22

Q1 2020
Value Added Tax

N592,056,030.83

Y on Y
Q1 2020 / Q1 2019

%

Growth Rate

11.88



Q1 2019
Value Added Tax

N529,173,488.54



Q2 2019
Value Added Tax

N657,941,208.43



Q3 2019
Value Added Tax

N626,213,825.87



Q4 2019
Value Added Tax

N900,109,136.86



VAT SECTORAL COLLECTION FOR Q1, 2020





VAT SECTORAL COLLECTION FOR Q1, 2020



Q on Q
Q1 2020 / Q4 2019

Growth Rate
-16.11

Q1 2020
Value Added Tax

N9,353,657,476.62

Y on Y
Q1 2020 / Q1 2019

Growth Rate
10.16

Q1 2019
Value Added Tax

N8,490,827,446.86

Q2 2019
Value Added Tax

N7,811,745,534.66

Q3 2019
Value Added Tax

N11,339,815,578.15

Q4 2019
Value Added Tax

N11,150,265,395.80

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Other Manufacturing



VAT SECTORAL COLLECTION FOR Q1, 2020

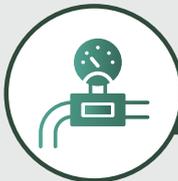


Other Manufacturing





VAT SECTORAL COLLECTION FOR Q1, 2020



Petro-Chemical and Petroleum Refineries



Q on Q
Q1 2020 / Q4 2019

%
Growth Rate
52.24

Q1 2020
Value Added Tax
N1,312,131,574.38

Y on Y
Q1 2020 / Q1 2019

%
Growth Rate
37.23

Q1 2019
Value Added Tax
N956,166,806.78

Q2 2019
Value Added Tax
N1,198,575,081.52

Q3 2019
Value Added Tax
N1,056,930,065.54

Q4 2019
Value Added Tax
N861,867,478.16

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Pharmaceutical, Soaps and Toileteries



VAT SECTORAL COLLECTION FOR Q1, 2020



Pharmaceutical, Soaps and Toileteries



Q on Q
Q1 2020 / Q4 2019

%
Growth Rate
21.93

Q1 2020
Value Added Tax
N348,557,568.88

Y on Y
Q1 2020 / Q1 2019

%
Growth Rate
72.91

Q1 2019
Value Added Tax
N201,580,318.33

Q2 2019
Value Added Tax
N250,092,740.05

Q3 2019
Value Added Tax
N291,057,634.46

Q4 2019
Value Added Tax
N285,872,271.95

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Pioneering



VAT SECTORAL COLLECTION FOR Q1, 2020



Q on Q
Q1 2020 / Q4 2019

%
Growth Rate
-64.08

Q1 2020
Value Added Tax
N868,944,473.12

Y on Y
Q1 2020 / Q1 2019

%
Growth Rate
(75.33)

Q1 2019
Value Added Tax
N3,522,672,251.92

Q2 2019
Value Added Tax
N2,361,324,014.43

Q3 2019
Value Added Tax
N1,975,537,803.94

Q4 2019
Value Added Tax
N2,419,305,973.15



VAT SECTORAL COLLECTION FOR Q1, 2020



Professional Services



Q on Q
Q1 2020 / Q4 2019

%
Growth Rate

46.87

Q1 2020
Value Added Tax

N38,297,224,939.94

Y on Y
Q1 2020 / Q1 2019

%
Growth Rate

57.50

Q1 2019
Value Added Tax

N24,315,013,565.66

Q2 2019
Value Added Tax

N29,583,674,334.79

Q3 2019
Value Added Tax

N32,086,711,133.08

Q4 2019
Value Added Tax

N26,074,752,081.93

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Properties and Investments



VAT SECTORAL COLLECTION FOR Q1, 2020



Properties and Investments



Q on Q
Q1 2020 / Q4 2019

%
Growth Rate
23.86

Q1 2020
Value Added Tax
N1,105,976,944.59

Y on Y
Q1 2020 / Q1 2019

%
Growth Rate
17.57

Q1 2019
Value Added Tax
N940,729,119.25

Q2 2019
Value Added Tax
N1,058,623,649.02

Q3 2019
Value Added Tax
N1,149,090,483.70

Q4 2019
Value Added Tax
N892,950,847.79

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Publishing, Printing, Paper Packaging



VAT SECTORAL COLLECTION FOR Q1, 2020



Publishing, Printing, Paper Packaging



Q on Q
Q1 2020 / Q4 2019

Growth Rate
17.77

Q1 2020
Value Added Tax
N552,868,191.88

Y on Y
Q1 2020 / Q1 2019

Growth Rate
51.40

Q1 2019
Value Added Tax
N365,182,010.80

Q2 2019
Value Added Tax
N449,848,248.54

Q3 2019
Value Added Tax
N466,631,598.51

Q4 2019
Value Added Tax
N469,466,855.59

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

State Ministries & Parastatals



VAT SECTORAL COLLECTION FOR Q1, 2020



State Ministries & Parastatals



Q on Q
Q1 2020 / Q4 2019

%
Growth Rate
-15.78

Q1 2020
Value Added Tax
N10,663,529,267.92

Y on Y
Q1 2020 / Q1 2019

%
Growth Rate
32.46

Q1 2019
Value Added Tax
N8,050,491,035.62

Q2 2019
Value Added Tax
N10,445,379,901.29

Q3 2019
Value Added Tax
N10,750,739,233.50

Q4 2019
Value Added Tax
N12,661,503,352.59

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Stevedoring, Clearing and Forwarding



VAT SECTORAL COLLECTION FOR Q1, 2020



Stevedoring, Clearing and Forwarding



Q on Q
Q1 2020 / Q4 2019

%
Growth Rate
55.46

Q1 2020
Value Added Tax
N2,072,958,805.16

Y on Y
Q1 2020 / Q1 2019

%
Growth Rate
18.87

Q1 2019
Value Added Tax
N1,743,878,248.89

Q2 2019
Value Added Tax
N1,132,417,313.43

Q3 2019
Value Added Tax
N1,423,079,128.88

Q4 2019
Value Added Tax
N1,333,475,801.05

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Textile and Garment industry



VAT SECTORAL COLLECTION FOR Q1, 2020



Textile and Garment industry



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Transport and Haulage Services



VAT SECTORAL COLLECTION FOR Q1, 2020



Q on Q
Q1 2020 / Q4 2019

%
Growth Rate
14.24

Q1 2020
Value Added Tax
N7,665,000,259.56

Y on Y
Q1 2020 / Q1 2019

%
Growth Rate
214.89

Q1 2019
Value Added Tax
N2,434,185,088.46

Q2 2019
Value Added Tax
N7,432,803,909.43

Q3 2019
Value Added Tax
N7,772,158,690.15

Q4 2019
Value Added Tax
N6,709,669,340.39

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Sub-Total (Non-Import VAT) Local



VAT SECTORAL COLLECTION FOR Q1, 2020



Sub-Total (Non-Import VAT) Local



Q on Q
Q1 2020 / Q4 2019

Growth Rate
18.89

Q1 2020
Value Added Tax

N172,673,484,746.45

Y on Y
Q1 2020 / Q1 2019

Growth Rate
25.98

Q1 2019
Value Added Tax

N137,063,473,306.32

Q2 2019
Value Added Tax

N151,562,281,898.87

Q3 2019
Value Added Tax

N150,739,339,760.08

Q4 2019
Value Added Tax

N145,244,007,354.56

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Non-Import (Foreign) VAT



VAT SECTORAL COLLECTION FOR Q1, 2020



Non-Import (Foreign) VAT



Q on Q
Q1 2020 / Q4 2019

%
Growth Rate

-8.68

Q1 2020
Value Added Tax

N93,672,765,969.22

Y on Y
Q1 2020 / Q1 2019

%
Growth Rate

(5.35)



Q1 2019
Value Added Tax

N98,967,007,748.51



Q2 2019
Value Added Tax

N94,904,294,115.91



Q3 2019
Value Added Tax

N63,003,577,461.54



Q4 2019
Value Added Tax

N102,580,290,406.35



VAT SECTORAL COLLECTION FOR Q1, 2020



NCS-Import VAT



Q on Q
Q1 2020 / Q4 2019



Growth Rate
19.67

Q1 2020
Value Added Tax
N72,590,400,175.61

Y on Y
Q1 2020 / Q1 2019



Growth Rate
27.33



Q1 2019
Value Added Tax
N57,008,866,617.53



Q2 2019
Value Added Tax
N65,476,489,855.17



Q3 2019
Value Added Tax
N61,373,302,747.13



Q4 2019
Value Added Tax
N60,658,658,316.60

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2020

Grand Total



VAT SECTORAL COLLECTION FOR Q1, 2020



Grand Total



Q1 2019
Value Added Tax

N293,039,347,672.36



Q2 2019
Value Added Tax

N311,943,065,869.95



Q3 2019
Value Added Tax

N275,116,219,968.75



Q4 2019
Value Added Tax

N308,482,956,077.51

VAT SECTORAL COLLECTION FOR Q1, 2020

	Q1 2020	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax	Q1 2020/ Q4 2019	Q1 2020 / Q1 2019
Agricultural and Plantations	973,267,914.71	53.89	55.15
Automobiles and Assemblies	751,569,799.31	46.46	78.33
Banks & Financial Institutions	5,425,572,155.26	21.45	29.31
Breweries.Bottling and Beverages	14,337,387,390.19	60.85	32.32
Building and Construction	2,840,938,984.83	- 3.98	3.50
Chemicals, Paints and Allied Industries	569,029,027.66	27.29	8.86
Commercial and Trading	17,185,559,257.57	21.53	15.15
Conglomerates	1,104,447,503.19	0.64	(26.98)
Federal Ministries & Parastatals	6,551,098,563.15	- 32.61	(17.46)
Gas	1,294,001,132.36	38.51	(15.40)
Hotels and Catering	2,521,163,929.38	11.27	56.01
Local Government Councils	319,035,750.06	- 46.40	(37.11)
Mining	61,833,673.63	13.55	3.25
Not Available	5,842,090,589.37	43.10	45.43
Offshore Operations	592,056,030.83	- 34.22	11.88
Oil Marketing	2,385,256,224.63	17.29	1.90
Oil Producing	9,353,657,476.62	- 16.11	10.16
Other Manufacturig	37,372,276,717.98	33.38	18.93
Petro-Chemical and Petroleum Refineries	1,312,131,574.38	52.24	37.23
Pharmaceutical,Soaps and Toileteries	348,557,568.88	21.93	72.91
Pioneering	868,944,473.12	- 64.08	(75.33)
Professional Services	38,297,224,939.94	46.87	57.50
Properties and Investments	1,105,976,944.59	23.86	17.57
Publishing,Printing, Paper Packaging	552,868,191.88	17.77	51.40
State Ministries & Parastatals	10,663,529,267.92	- 15.78	32.46
Stevedoring, Clearing and Forwarding	2,072,958,805.16	55.46	18.87
Textile and Garment industry	306,050,600.29	- 49.77	2.65
Transport and Haulage Services	7,665,000,259.56	14.24	214.89
Sub-Total (Non-Import VAT) Local	172,673,484,746.45	18.89	25.98
Non-Import (foreign) VAT	93,672,765,969.22	- 8.68	(5.35)
NCS-Import VAT	72,590,400,175.61	19.67	27.33
Grand Total	338,936,650,891.28	9.87	15.66

VAT SECTORAL COLLECTION FOR Q1 - Q4, 2019					
	Q1 2019	Q2 2019	Q3 2019	Q4 2019	Grand Total
Classification	Value Added Tax				
Agricultural and Plantations	627,309,855.38	738,117,007.17	622,980,353.97	632,441,770.41	2,620,848,986.93
Automobiles and Assemblies	421,443,588.76	481,438,702.64	494,343,327.27	513,161,592.35	1,910,387,211.02
Banks & Financial Institutions	4,195,911,497.61	4,060,359,569.91	4,429,301,861.44	4,467,158,298.58	17,152,731,227.54
Breweries.Bottling and Beverages	10,835,290,704.46	11,272,962,075.34	9,715,723,179.31	8,913,630,505.94	40,737,606,465.05
Building and Construction	2,744,836,873.65	2,400,570,624.59	2,071,957,165.48	2,958,541,259.17	10,175,905,922.89
Chemicals, Paints and Allied Industries	522,706,937.42	543,426,279.34	381,609,420.42	447,027,711.16	1,894,770,348.34
Commercial and Trading	14,924,509,446.19	16,269,201,434.21	14,473,256,932.68	14,140,498,182.31	59,807,465,995.39
Conglomerates	1,512,442,362.40	1,047,208,422.52	890,316,026.68	1,097,374,608.88	4,547,341,420.48
Federal Ministries & Parastatals	7,937,268,043.87	8,109,935,510.66	9,035,769,071.86	9,721,016,883.05	34,803,989,509.44
Gas	1,529,466,433.36	1,074,711,768.56	1,021,067,892.84	934,249,398.70	4,559,495,493.46
Hotels and Catering	1,615,988,078.22	2,124,908,064.49	2,283,728,126.25	2,265,750,153.16	8,290,374,422.12
Local Government Councils	507,277,849.92	495,197,499.61	366,184,476.97	595,237,005.56	1,963,896,832.06
Minning	59,884,887.89	50,598,095.44	44,295,888.68	54,456,507.40	209,235,379.41
Not Available	4,016,993,631.69	3,768,879,140.15	3,269,518,817.95	4,082,519,110.49	15,137,910,700.28
Offshore Operations	529,173,488.54	657,941,208.43	626,213,825.87	900,109,136.86	2,713,437,659.70
Oil Marketing	2,340,806,300.43	1,996,390,157.13	2,175,975,703.60	2,033,605,360.45	8,546,777,521.61
Oil Producing	8,490,827,446.86	7,811,745,534.66	11,339,815,578.15	11,150,265,395.80	38,792,653,955.47
Other Manufacturig	31,423,299,458.75	34,429,042,995.83	30,271,519,699.97	28,018,749,513.16	124,142,611,667.71
Petro-Chemical and Petroleum Refineries	956,166,806.78	1,198,575,081.52	1,056,930,065.54	861,867,478.16	4,073,539,432.00
Pharmaceutical,Soaps and Toileteries	201,580,318.33	250,092,740.05	291,057,634.46	285,872,271.95	1,028,602,964.79
Pioneering	3,522,672,251.92	2,361,324,014.43	1,975,537,803.94	2,419,305,973.15	10,278,840,043.44
Professional Services	24,315,013,565.66	29,583,674,334.79	32,086,711,133.08	26,074,752,081.93	112,060,151,115.46
Properties and Investments	940,729,119.25	1,058,623,649.02	1,149,090,483.70	892,950,847.79	4,041,394,099.76
Publishing,Printing, Paper Packaging	365,182,010.80	449,848,248.54	466,631,598.51	469,466,855.59	1,751,128,713.44
State Ministries & Parastatals	8,050,491,035.62	10,445,379,901.29	10,750,739,233.50	12,661,503,352.59	41,908,113,523.00
Stevedoring, Clearing and Forwarding	1,743,878,248.89	1,132,417,313.43	1,423,079,128.88	1,333,475,801.05	5,632,850,492.25
Textile and Garment industry	298,137,975.21	316,908,615.69	253,826,638.93	609,350,958.53	1,478,224,188.36
Transport and Haulage Services	2,434,185,088.46	7,432,803,909.43	7,772,158,690.15	6,709,669,340.39	24,348,817,028.43
Sub-Total (Non-Import VAT) Local	137,063,473,306.32	151,562,281,898.87	150,739,339,760.08	145,244,007,354.56	584,609,102,319.83
Non-Import (foreign) VAT	98,967,007,748.51	94,904,294,115.91	63,003,577,461.54	102,580,290,406.35	359,455,169,732.32
NCS-Import VAT	57,008,866,617.53	65,476,489,855.17	61,373,302,747.13	60,658,658,316.60	244,517,317,536.43
Grand Total	293,039,347,672.36	311,943,065,869.95	275,116,219,968.75	308,482,956,077.51	1,188,581,589,588.58

	Q1 2018	Q2 2018	Q3 2018	Q4 2018	2018 Full Year
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	
Agricultural and Plantations	372,571,969.54	781,422,600.37	722,240,030.42	591,696,863.90	2,467,931,464.23
Automobiles and Assemblies	441,668,045.85	488,766,172.99	265,352,056.45	360,545,832.61	1,556,332,107.90
Banks & Financial Institutions	5,293,543,136.46	4,747,180,945.84	4,516,161,382.61	3,940,876,070.49	18,497,761,535.40
Breweries,Bottling and Beverages	8,880,145,995.83	9,434,192,587.06	7,828,862,601.39	9,784,491,995.09	35,927,693,179.37
Building and Construction	2,384,881,129.40	2,671,518,189.61	2,375,591,919.31	2,571,540,415.47	10,003,531,653.79
Chemicals, Paints and Allied Industries	420,858,469.37	317,151,103.41	393,037,491.09	258,386,701.66	1,389,433,765.53
Commercial and Trading	14,934,496,191.60	16,108,378,714.74	15,998,630,572.91	16,020,845,602.92	63,062,351,082.17
Conglomerates	1,297,878,350.17	1,138,103,220.09	1,041,845,733.91	1,648,909,738.50	5,126,737,042.67
Federal Ministries & Parastatals	4,237,740,192.32	5,548,924,072.10	4,799,725,913.39	4,856,761,226.19	19,443,151,404.00
Gas	1,461,808,242.01	1,269,281,250.95	1,394,720,443.19	1,618,186,649.85	5,743,996,586.00
Hotels and Catering	1,184,168,691.05	1,617,377,425.40	1,676,149,457.10	1,812,246,433.78	6,289,942,007.33
Local Government Councils	449,601,261.13	362,004,639.63	407,053,634.06	319,749,837.69	1,538,409,372.51
Mining	46,246,872.44	47,849,681.32	52,701,931.42	35,745,954.87	182,544,440.05
Not Available	3,246,225,281.77	3,841,448,674.58	2,506,186,298.24	3,343,397,988.27	12,937,258,242.86
Offshore Operations	797,489,010.66	547,301,553.28	548,727,850.95	668,520,509.77	2,562,038,924.66
Oil Marketing	2,511,581,413.10	1,729,451,370.07	1,747,025,624.31	1,743,285,420.78	7,731,343,828.26
Oil Producing	7,360,317,325.61	7,837,873,141.10	7,346,683,522.57	14,903,002,485.58	37,447,876,474.86
Other Manufacturig	30,136,156,950.56	32,458,907,161.33	31,483,381,172.83	28,818,716,489.55	122,897,161,774.27
Petro-Chemical and Petroleum Refineries	1,103,752,606.62	1,425,359,948.74	978,846,773.72	1,152,840,819.35	4,660,800,148.43
Pharmaceutical,Soaps and Toileteries	243,443,468.02	153,399,721.13	177,340,965.57	209,326,506.44	783,510,661.16
Pioneering	2,090,203,584.62	2,023,604,284.24	2,268,820,728.51	1,609,105,327.69	7,991,733,925.06
Professional Services	16,580,442,762.26	20,016,808,207.84	25,567,594,205.19	24,117,631,468.24	86,282,476,643.53
Properties and Investments	774,993,040.60	1,075,258,270.28	1,278,221,918.15	1,029,840,957.62	4,158,314,186.65
Publishing,Printing, Paper Packaging	339,611,572.64	527,992,343.26	403,500,908.05	364,443,584.57	1,635,548,408.52
State Ministries & Parastatals	11,883,009,966.23	9,334,975,100.20	9,034,149,822.69	12,699,497,885.38	42,951,632,774.50
Stevedoring, Clearing and Forwarding	1,079,411,557.61	1,359,678,620.77	1,485,824,513.79	1,209,497,888.41	5,134,412,580.58
Textile and Garment industry	285,426,100.43	346,125,285.09	304,767,244.65	355,648,875.78	1,291,967,505.95
Transport and Haulage Services	1,559,339,168.55	1,965,576,789.10	2,017,126,682.69	2,373,862,805.91	7,915,905,446.25
Sub-Total (Non-Import VAT) Local	121,397,012,356.45	129,175,911,074.52	128,620,271,399.16	138,418,602,336.36	517,611,797,166.49
Non-Import (foreign) VAT	98,398,952,568.10	81,168,642,102.12	58,842,934,481.79	47,885,102,756.05	286,295,631,908.06
NCS-Import VAT	49,997,811,133.20	56,387,210,995.99	86,041,414,644.06	111,706,700,348.77	304,133,137,122.02
Grand Total	269,793,776,057.75	266,731,764,172.63	273,504,620,525.01	298,010,405,441.18	1,108,040,566,196.57

	Q1 2017	Q2 2017	Q3 2017	Q4 2017	TOTAL
Classification	Value Added Tax				
Agricultural and Plantations	554,910,191.59	497,210,854.92	508,007,319.53	313,531,651.30	1,873,660,017.34
Automobiles and Assemblies	433,374,487.81	503,267,484.76	435,364,692.27	382,359,105.39	1,754,365,770.23
Banks & Financial Institutions	7,174,111,312.74	5,672,146,884.42	3,693,953,125.89	4,216,376,801.12	20,756,588,124.17
Breweries.Bottling and Beverages	9,189,599,854.14	10,071,784,787.75	7,756,396,491.81	8,691,522,373.41	35,709,303,507.11
Building and Construction	2,750,900,474.04	2,073,255,010.58	3,209,037,195.87	5,245,412,072.89	13,278,604,753.38
Chemicals, Paints and Allied Industries	390,428,944.04	478,992,730.53	349,294,807.32	281,290,151.84	1,500,006,633.73
Commercial and Trading	12,898,693,467.98	12,484,431,606.80	11,246,475,074.52	12,874,156,458.41	49,503,756,607.71
Conglomerates	1,004,741,944.80	1,175,584,362.53	1,724,223,662.68	1,396,206,074.03	5,300,756,044.04
Federal Ministries & Parastatals	5,714,979,193.05	7,354,784,112.52	3,927,169,358.11	3,442,890,131.53	20,439,822,795.21
Gas	1,284,826,591.34	1,446,164,953.15	1,378,099,592.74	1,362,825,490.88	5,471,916,628.11
Hotels and Catering	1,323,278,166.23	1,249,571,556.97	1,205,521,783.86	1,185,813,123.39	4,964,184,630.45
Local Government Councils	99,840,894.27	154,716,564.12	184,416,548.60	201,144,856.53	640,118,863.52
Minning	35,069,437.90	34,185,750.80	33,696,152.72	32,517,506.07	135,468,847.49
Not Available	2,201,545,351.94	3,216,773,708.46	1,747,151,996.95	2,615,745,659.59	9,781,216,716.94
Offshore Operations	508,284,070.46	516,442,304.83	410,607,270.78	835,883,735.52	2,271,217,381.59
Oil Marketing	1,668,429,575.35	2,032,477,580.31	1,306,702,534.13	1,424,777,031.23	6,432,386,721.02
Oil Producing	9,925,983,704.73	14,939,517,586.54	12,092,366,685.99	8,173,175,993.51	45,131,043,970.77
Other Manufacturig	28,728,050,117.60	33,692,784,816.21	28,983,557,851.62	28,196,975,390.80	119,601,368,176.23
Petro-Chemical and Petroleum Refineries	1,494,627,192.84	1,360,011,801.40	1,061,988,591.44	955,617,217.26	4,872,244,802.94
Pharmaceutical,Soaps and Toileteries	272,132,003.94	194,261,311.95	193,781,835.05	177,197,061.95	837,372,212.89
Pioneering	979,949,034.42	1,245,584,586.03	1,707,454,741.62	1,971,215,079.38	5,904,203,441.45
Professional Services	20,817,280,804.48	21,637,588,452.19	22,731,878,147.99	22,336,454,324.24	87,523,201,728.90
Properties and Investments	750,215,100.36	709,943,151.61	821,374,100.52	788,350,569.62	3,069,882,922.11
Publishing,Printing, Paper Packaging	872,038,220.81	614,520,462.49	529,163,630.54	507,826,364.25	2,523,548,678.09
State Ministries & Parastatals	11,211,488,882.34	8,741,330,518.21	11,424,634,245.90	9,507,607,274.74	40,885,060,921.19
Stevedoring, Clearing and Forwarding	776,123,116.55	794,722,942.18	1,134,242,721.02	1,003,235,851.37	3,708,324,631.12
Textile and Garment industry	230,892,760.90	279,731,988.31	216,544,311.84	242,276,106.05	969,445,167.10
Transport and Haulage Services	3,350,672,582.62	4,615,205,252.19	5,117,607,203.76	2,728,146,044.60	15,811,631,083.17
Sub-Total (Non-Import VAT) Local	126,642,467,479.27	137,786,993,122.76	125,130,711,675.07	121,090,529,500.90	510,650,701,778.00
Non-Import (foreign) VAT	48,329,387,384.60	59,831,637,036.79	72,097,514,925.34	79,438,699,644.85	259,697,238,991.58
NCS-Import VAT	46,408,606,653.47	48,684,692,311.41	53,332,462,461.92	53,574,705,332.84	202,000,466,759.64
Grand Total	221,380,461,517.34	246,303,322,470.96	250,560,689,062.33	254,103,934,478.59	972,348,407,529.22

	Q1 2016	Q2 2016	Q3 2016	Q4 2016	TOTAL
Classification	Value Added Tax				
Agricultural and Plantations	575,596,363.88	574,607,597.85	333,568,989.30	268,549,293.05	1,752,322,244.08
Automobiles and Assemblies	353,739,858.96	263,774,263.24	356,719,948.54	687,057,729.84	1,661,291,800.58
Banks & Financial Institutions	5,046,306,470.24	6,229,267,488.81	6,960,378,570.96	6,813,474,683.20	25,049,427,213.21
Breweries.Bottling and Beverages	7,099,045,516.52	9,012,579,857.20	6,875,395,155.60	7,256,230,833.55	30,243,251,362.87
Building and Construction	1,831,299,991.29	1,999,626,117.47	1,864,436,140.23	2,698,679,897.59	8,394,042,146.58
Chemicals, Paints and Allied Industries	287,569,089.13	353,264,545.19	351,186,358.30	445,393,311.86	1,437,413,304.48
Commercial and Trading	13,740,854,019.23	13,150,006,523.47	10,713,326,578.39	12,608,989,712.01	50,213,176,833.10
Conglomerates	855,069,162.98	999,460,869.03	1,247,986,041.99	1,023,523,533.54	4,126,039,607.54
Federal Ministries & Parastatals	7,728,253,828.22	10,726,210,419.95	5,817,196,768.82	5,502,592,894.35	29,774,253,911.34
Gas	913,621,108.35	937,692,701.17	1,076,137,984.64	1,672,264,153.77	4,599,715,947.93
Hotels and Catering	1,232,005,275.39	1,272,389,972.04	1,128,715,130.77	1,306,149,086.37	4,939,259,464.57
Local Government Councils	555,679,666.31	90,913,129.27	191,838,016.79	359,110,678.54	1,197,541,490.91
Mining	23,307,814.85	41,292,344.78	34,987,904.92	33,454,151.55	133,042,216.10
Not Available	2,724,297,587.01	3,538,616,817.93	2,238,701,305.39	1,925,410,661.89	10,427,026,372.22
Offshore Operations	737,534,853.11	482,659,950.22	446,813,379.42	454,448,339.84	2,121,456,522.59
Oil Marketing	1,251,647,424.53	1,915,733,835.52	1,535,434,628.38	1,597,958,062.51	6,300,773,950.94
Oil Producing	12,703,294,961.99	9,644,390,166.24	9,129,318,359.25	10,634,159,198.99	42,111,162,686.47
Other Manufacturig	23,499,041,138.37	27,223,390,061.60	24,290,279,862.75	24,452,105,255.42	99,464,816,318.14
Petro-Chemical and Petroleum Refineries	743,554,266.82	1,163,161,363.39	1,488,095,185.42	1,848,603,361.44	5,243,414,177.07
Pharmaceutical,Soaps and Toileteries	421,019,205.20	301,526,809.68	313,816,336.20	887,807,369.02	1,924,169,720.10
Pioneering	199,124,418.60	216,317,508.89	610,891,682.43	1,896,051,597.59	2,922,385,207.51
Professional Services	21,899,064,109.01	20,640,242,307.97	19,700,080,562.49	18,590,006,634.12	80,829,393,613.59
Properties and Investments	787,158,851.58	801,201,359.41	751,110,130.70	601,268,681.71	2,940,739,023.40
Publishing,Printing, Paper Packaging	341,985,236.53	414,979,510.14	526,154,336.61	480,313,962.07	1,763,433,045.35
State Ministries & Parastatals	9,275,080,973.53	8,686,017,526.87	7,127,740,749.60	8,802,992,071.08	33,891,831,321.08
Stevedoring, Clearing and Forwarding	913,348,895.25	719,299,144.05	591,975,481.14	701,472,405.61	2,926,095,926.05
Textile and Garment industry	219,869,275.12	334,969,697.75	187,449,801.58	230,065,128.34	972,353,902.79
Transport and Haulage Services	3,917,169,596.90	4,328,135,311.68	4,365,454,796.62	4,045,786,330.07	16,656,546,035.27
Sub-Total (Non-Import VAT) Local	119,875,538,958.90	126,061,727,200.81	110,255,190,187.23	117,823,919,018.92	474,016,375,365.86
Non-Import (foreign) VAT	28,114,663,825.48	25,431,456,156.64	32,425,639,404.35	39,661,280,151.45	125,633,039,537.92
NCS-Import VAT	38,437,973,170.35	35,534,936,339.80	54,014,351,037.72	49,868,020,680.22	177,855,281,228.09
Grand Total	186,428,175,954.73	187,028,119,697.25	196,695,180,629.30	207,353,219,850.59	777,504,696,131.87

	Q1 2015	Q2 2015	Q3 2015	Q4 2015	TOTAL
Classification	Value Added Tax				
Agricultural and Plantations	402,686,253.99	373,329,101.48	636,993,573.59	406,561,476.88	1,819,570,405.94
Automobiles and Assemblies	299,718,891.58	157,945,350.76	211,728,163.91	245,189,430.09	914,581,836.34
Banks & Financial Institutions	7,218,047,402.06	4,909,947,885.93	6,305,573,725.81	4,629,846,247.54	23,063,415,261.34
Breweries,Bottling and Beverages	7,864,607,682.42	7,785,013,393.25	6,565,898,865.25	7,766,125,668.13	29,981,645,609.05
Building and Construction	2,526,605,157.33	2,310,704,401.64	1,829,957,551.40	1,486,469,995.62	8,153,737,105.99
Chemicals, Paints and Allied Industries	244,169,431.05	171,845,920.99	250,118,721.04	291,064,312.55	957,198,385.63
Commercial and Trading	9,625,752,498.54	10,087,885,825.95	9,120,127,723.76	10,942,942,764.81	39,776,708,813.06
Conglomerates	1,033,961,232.28	1,296,579,854.97	1,050,592,645.34	974,543,962.54	4,355,677,695.13
Federal Ministries & Parastatals	13,616,570,341.99	11,399,574,569.46	9,205,196,702.77	8,085,940,731.97	42,307,282,346.19
Gas	852,252,008.93	856,717,930.92	729,622,638.76	861,408,339.12	3,300,000,917.73
Hotels and Catering	1,043,624,522.49	893,180,041.23	922,163,462.62	1,050,537,616.31	3,909,505,642.65
Local Government Councils	1,113,085,082.46	727,907,005.83	140,557,962.20	222,862,847.46	2,204,412,897.95
Mining	67,141,750.90	31,016,950.73	23,877,588.77	25,403,851.90	147,440,142.30
Not Available	3,019,897,720.58	2,757,803,996.97	2,782,651,274.20	2,204,544,915.20	10,764,897,906.95
Offshore Operations	464,520,342.63	723,434,213.69	696,193,950.09	779,010,594.98	2,663,159,101.39
Oil Marketing	1,484,270,520.12	1,402,752,331.00	1,204,198,836.29	1,330,462,085.07	5,421,683,772.48
Oil Producing	11,434,790,253.94	14,009,559,418.19	11,085,709,374.08	11,157,432,428.63	47,687,491,474.84
Other Manufacturig	21,856,833,713.32	25,127,881,668.69	22,426,204,653.05	23,337,911,738.38	92,748,831,773.44
Petro-Chemical and Petroleum Refineries	1,026,062,042.65	1,418,966,984.58	3,297,542,145.04	1,356,123,304.44	7,098,694,476.71
Pharmaceutical,Soaps and Toileteries	308,279,031.40	313,450,951.77	269,626,006.01	242,063,387.51	1,133,419,376.69
Pioneering	121,610,237.74	264,758,314.41	192,644,982.08	178,476,309.61	757,489,843.84
Professional Services	19,378,271,074.64	19,937,167,037.11	19,574,736,606.85	15,674,588,638.18	74,564,763,356.78
Properties and Investments	514,148,211.15	412,600,370.96	691,089,033.69	693,047,242.40	2,310,884,858.20
Publishing,Printing, Paper Packaging	314,814,600.68	370,132,436.48	369,664,317.18	375,412,411.91	1,430,023,766.25
State Ministries & Parastatals	9,657,703,242.83	8,699,620,797.83	8,704,631,311.17	7,201,698,777.74	34,263,654,129.57
Stevedoring, Clearing and Forwarding	650,938,628.34	649,991,161.17	442,244,608.28	721,130,211.66	2,464,304,609.45
Textile and Garment industry	150,301,862.72	235,284,855.97	140,553,872.55	147,556,560.92	673,697,152.16
Transport and Haulage Services	3,999,917,334.28	3,691,005,370.26	13,646,426,651.97	3,627,503,740.50	24,964,853,097.01
Sub-Total (Non-Import VAT) Local	120,290,581,073.04	121,016,058,142.22	122,516,526,947.75	106,015,859,592.05	469,839,025,755.06
Non-Import (foreign) VAT	31,907,375,220.78	34,383,510,957.58	27,282,349,829.79	26,099,323,021.70	119,672,559,029.85
NCS-Import VAT	44,508,936,571.60	35,628,646,365.48	42,730,462,653.14	47,053,065,955.84	169,921,111,546.06
Grand Total	196,706,892,865.42	191,028,215,465.28	192,529,339,430.68	179,168,248,569.59	759,432,696,330.97

	Q1 2014	Q2 2014	Q3 2014	Q4 2014
Classification	VAT	VAT	VAT	VAT
Agriculture and Plantation	497,113,735.18	209,558,150.01	286,516,544.49	385,553,540.21
Automobiles and Assemblies	508,635,856.98	465,540,148.38	359,500,774.68	211,898,195.41
Banks & Financial institution	7,161,461,657.25	5,825,581,468.14	7,999,421,554.48	5,919,604,938.72
Breweries. Bottling and Beverages	7,780,498,822.65	7,850,421,534.67	6,879,928,794.99	7,769,563,869.23
Building and construction	3,040,227,716.51	2,786,929,527.55	3,393,457,686.80	3,300,966,862.87
Chemicals,Paints and Allied Industries	207,074,215.34	164,347,681	203,659,993.31	414,713,987.15
Commercial and Trading	6,638,426,728.62	7,293,161,892.00	7,661,477,113.67	13,425,354,866.23
Conglomerates	1,370,831,611.60	992,277,854.50	974,692,473.78	1,215,451,407.06
Federal ministries & parastatals	17,811,199,378.25	8,891,419,243.03	13,079,059,565.63	16,361,384,208.39
Financial institutions	12,996,823.05		3,140,678.04	1,876,968.37
Gas	885,873,457.39	828,761,431.40	637,569,222.43	975,684,523.20
Hotel and Catering	955,793,202.75	988,184,092.02	1,036,003,133.69	1,119,405,423.55
Local Government Councils	465,887,567.43	527,810,812.59	370,763,384.91	399,582,249.09
Mining	108,597,054.45	123,331,769.74	112,096,002.82	84,293,075.67
Not Available	11,252,410,945.59	15,268,185,270.98	10,680,894,341.78	2,701,439,360.77
Offshore Operations	532,457,492.05	508,833,506.81	607,497,390.20	472,862,081.53
Oil Marketing	1,427,085,486.39	1,590,059,524.56	1,428,259,641.10	1,575,849,304.74
Oil producing	12,222,542,418.45	10,831,273,415.76	11,064,786,855.21	10,814,406,102.43
Other Manufacturing	20,145,019,805.22	24,101,233,466.28	19,404,872,464.67	20,894,244,835.17
Petro-Chemical and petroleum Refinerie	1,207,164,942.61	2,763,683,695.02	1,065,405,112.09	3,102,483,199.53
Pharmaceutical, soaps and Toileteries	385,211,705.93	310,329,949.86	283,922,365.35	299,270,276.41
Pioneering	12,444,513.94	38,560,038.03	4,395,563.18	85,540,869.02
Professional Services	18,258,095,217.18	17,857,019,335.86	17,643,300,986.18	20,167,702,349.24
Properties and investments	674,269,131.56	488,571,760.31	599,047,645.69	537,178,858.73
Publishing,Printing,Paper packaging	310,799,702.18	288,058,724.45	384,719,524.66	293,736,467.86
State Ministries &Parastatals	7,657,263,981.77	5,361,603,746.03	5,774,247,043.80	11,304,186,651.09
Stevedoring, Clearing and forwarding	1,001,451,655.91	764,613,445.43	951,418,590.43	516,336,937.02
Textile and Garment industry	141,678,691.05	130,890,939.39	114,725,635.83	348,665,004.42
Transport and Haulage services	4,376,124,793.36	4,234,053,164.61	3,879,629,877.43	3,837,787,779.79
Grand Total	127,048,638,310.64	121,484,295,588.87	116,884,409,961.32	128,537,024,192.90

Note: please note that this analysis is based on local collection only, it does not include foreign collector

VAT on Non-Import
VAT on Import (NCS)CB

	Q1 2013	Q2 2013	Q3 2013	Q4 2013
Classification	VAT,'N'	VAT,'N'	VAT,'N'	VAT,'N'
Agricultural and Plantations	156,111,266.11	119,300,283.73	66,799,673.24	171,212,765.63
Automobiles and Assemblies	299,666,464.02	254,261,960.57	319,594,526.80	385,928,271.53
Banks & financial Institution	5,317,657,310.00	5,261,208,593.13	4,370,437,742.77	5,881,193,509.85
Breweries. Bottling and Beverages	8,066,747,168.35	7,957,465,192.22	6,278,394,086.11	7,583,267,134.89
Building and construction	2,849,374,756.98	2,570,548,512.77	2,849,913,910.98	3,027,000,843.91
Chemicals, paints and Allied Industries	157,102,186.89	164,421,355.92	171,347,856.74	222,929,477.01
Commercial and Trading	5,618,500,334.76	6,265,184,353.90	5,795,571,558.36	6,294,308,153.81
Conglomerates	955,315,575.27	1,461,232,738.80	1,636,903,863.08	574,223,454.74
Federal ministries & parastatals	15,237,864,306.89	13,919,886,375.70	12,580,329,033.89	16,784,542,801.69
Financial Institutions	0.00	0.00	2,497,581.00	0.00
Gas	830,578,625.15	684,485,973.89	700,630,803.26	771,527,498.34
Hotel and Catering	1,079,826,157.55	994,298,102.89	1,217,276,086.02	1,043,033,913.98
Local Government Councils	2,020,360,882.32	389,726,865.00	472,436,963.87	535,928,812.68
Mining	146,640,042.20	159,917,893.84	138,897,632.78	118,570,069.67
Not Available	16,542,457,897.42	14,914,817,312.21	13,034,067,745.78	14,875,215,890.16
Offshore Operations	191,885,402.00	262,365,045.16	360,465,976.57	811,242,199.07
Oil Marketing	1,060,807,043.68	1,221,799,038.96	1,772,768,249.66	1,443,914,779.79
Oil producing	11,622,974,040.65	11,647,326,053.82	13,112,859,199.96	12,317,207,387.98
Other Manufacturing	15,858,687,124.74	18,837,887,281.60	19,339,917,135.57	23,711,093,407.69
Petro-Chemical and petroleum Refinerie	1,716,027,787.02	2,748,757,189.94	1,838,597,667.27	696,585,215.93
Pharmaceutical, soaps and Toileteries	276,842,887.77	250,794,406.25	305,418,858.29	340,981,294.08
Pioneering	14,352,616.73	14,454,379.32	14,139,228.84	5,715,445.91
Professional Services	15,590,345,158.75	16,440,598,699.45	16,879,797,894.73	17,033,913,161.82
Properties and investments	605,961,896.68	578,265,821.21	508,838,154.52	450,955,353.62
Publishing,Printing,Paper packaging	246,791,354.89	234,806,121.50	269,515,557.32	304,683,951.97
State Ministries &Parastatals	7,900,345,257.98	6,888,675,970.27	5,985,660,505.59	6,239,539,714.10
Stevedoring, Clearing and forwarding	825,501,597.50	699,046,677.75	977,604,544.50	1,489,055,368.79
Textile and Garment industry	207,850,260.91	223,510,808.86	169,578,401.20	256,643,986.58
Transport and Haulage services	4,113,685,875.56	4,160,963,943.41	3,747,543,596.20	4,461,616,829.37
Grand Total	119,510,261,278.77	119,326,006,952.09	114,917,804,034.90	127,832,030,694.59

Note:Please note that this analysis is Based on local collection only,it does not include Foreign collection

VAT on Non-Import
VAT on Import (NCS)CB

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Contact Us

 @nigerianstat

 NBSNigeria

 www.nigerianstat.gov.ng

 **Head Office Address**
Plot 762, Independence Avenue, Central
Business District, FCT, Abuja Nigeria.

 +234 803 386 5388

 feedback@nigerianstat.gov.ng