



NATIONAL BUREAU OF STATISTICS

# Sectoral Distribution Of Value Added Tax

(H1 2020)

**Report Date: July 2020**

***Data Source: National Bureau of Statistics (NBS)***

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## EXECUTIVE SUMMARY

Sectoral distribution of Value Added Tax (VAT) data for H1 2020 reflected that the sum of N651.77bn was generated as VAT in H1 2020 as against N600.98bn generated in H1 2019. This represents 8.45% growth Year-on-Year.

Professional Services generated the highest amount of VAT with N95.92bn generated and closely followed by Other Manufacturing generating N67.63bn, Commercial and Trading generating N31.10bn while Mining generated the least and closely followed by Textile and Garment Industry and Pharmaceutical, Soaps and Toiletries with N127.58m, N499.19m and N648.78m generated respectively.

Out of the total amount generated in H1 2020, N335.82bn was generated as Non-Import VAT locally while N161.74bn was generated as Non-Import VAT for foreign. The balance of N154.21bn was generated as NCS-Import VAT.

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - H1 2020

## Agricultural and Plantations



### VAT SECTORAL COLLECTION FOR H1 2020



#### Agricultural and Plantations

Q1 2020  
Value Added Tax

**N973,267,914.71**



Q2 2020  
Value Added Tax

**N828,849,430.88**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-14.84**

H1 2020  
Value Added Tax

**N1,802,117,345.59**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**31.98**



Q1 2019  
Value Added Tax

**N627,309,855.38**



Q2 2019  
Value Added Tax

**N738,117,007.17**



Q3 2019  
Value Added Tax

**N622,980,353.97**



Q4 2019  
Value Added Tax

**N632,441,770.41**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - H1 2020

## Automobiles and Assemblies



### VAT SECTORAL COLLECTION FOR H1 2020



### Automobiles and Assemblies

Q1 2020  
Value Added Tax

**N751,569,799.31**

Q2 2020  
Value Added Tax

**N526,306,189.13**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-29.97**

H1 2020  
Value Added Tax

**N1,277,875,988.44**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**41.53**



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 - H1 2020

## Banks & Financial Institutions



### VAT SECTORAL COLLECTION FOR H1 2020



#### Banks & Financial Institutions

Q1 2020  
Value Added Tax

**N5,425,572,155.26**



Q2 2020  
Value Added Tax

**N5,111,871,736.14**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-5.78**

H1 2020  
Value Added Tax

**N10,537,443,891.40**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**27.63**



Q1 2019  
Value Added Tax

**N4,195,911,497.61**



Q2 2019  
Value Added Tax

**N4,060,359,569.91**



Q3 2019  
Value Added Tax

**N4,429,301,861.44**



Q4 2019  
Value Added Tax

**N4,467,158,298.58**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - H1 2020

## Breweries, Bottling and Beverages



### VAT SECTORAL COLLECTION FOR H1 2020



### Breweries, Bottling and Beverages

Q1 2020  
Value Added Tax

**N14,337,387,390.19**



Q2 2020  
Value Added Tax

**N10,429,910,947.95**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-27.25**

H1 2020  
Value Added Tax

**N24,767,298,338.14**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**12.03**



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 - H1 2020

## Building and Construction



### VAT SECTORAL COLLECTION FOR H1 2020



#### Building and Construction

Q1 2020  
Value Added Tax

**N2,840,938,984.83**



Q2 2020  
Value Added Tax

**N2,190,822,742.68**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-22.88**

H1 2020  
Value Added Tax

**N5,031,761,727.51**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**-2.21**



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 - H1 2020

## Chemicals, Paints and Allied Industries



### VAT SECTORAL COLLECTION FOR H1 2020



### Chemicals, Paints and Allied Industries

Q1 2020  
Value Added Tax

**N569,029,027.66**

Q2 2020  
Value Added Tax

**N386,766,448.04**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-32.03**

H1 2020  
Value Added Tax

**N955,795,475.70**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**-10.35**



Q1 2019  
Value Added Tax

**N522,706,937.42**



Q2 2019  
Value Added Tax

**N543,426,279.34**



Q3 2019  
Value Added Tax

**N381,609,420.42**



Q4 2019  
Value Added Tax

**N447,027,711.16**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - H1 2020

## Commercial and Trading



### VAT SECTORAL COLLECTION FOR H1 2020



#### Commercial and Trading

Q1 2020  
Value Added Tax

**N17,185,559,257.57**

Q2 2020  
Value Added Tax

**N13,919,056,395.00**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-19.01**

H1 2020  
Value Added Tax

**N31,104,615,652.57**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**-0.29**



Q1 2019  
Value Added Tax

**N14,924,509,446.19**



Q2 2019  
Value Added Tax

**N16,269,201,434.21**



Q3 2019  
Value Added Tax

**N14,473,256,932.68**



Q4 2019  
Value Added Tax

**N14,140,498,182.31**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - H1 2020

## Conglomerates



### VAT SECTORAL COLLECTION FOR H1 2020



## Conglomerates

Q1 2020  
Value Added Tax

**N1,104,447,503.19**



Q2 2020  
Value Added Tax

**N1,418,106,905.73**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**28.40**

H1 2020  
Value Added Tax

**N2,522,554,408.92**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**-1.45**



Q1 2019  
Value Added Tax

**N1,512,442,362.40**



Q2 2019  
Value Added Tax

**N1,047,208,422.52**



Q3 2019  
Value Added Tax

**N890,316,026.68**



Q4 2019  
Value Added Tax

**N1,097,374,608.88**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - H1 2020

Federal Ministries & Parastatals



## VAT SECTORAL COLLECTION FOR H1 2020



Federal Ministries & Parastatals

Q1 2020  
Value Added Tax

**N6,551,098,563.15**



Q2 2020  
Value Added Tax

**N5,821,078,628.92**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-11.14**

H1 2020  
Value Added Tax

**N12,372,177,192.07**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**-22.90**



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**

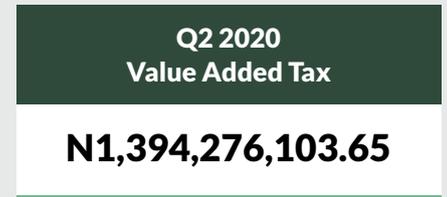


Q4 2019  
Value Added Tax

**N9,721,016,883.05**



VAT SECTORAL COLLECTION FOR H1 2020





VAT SECTORAL COLLECTION FOR H1 2020



Hotels and Catering

Q1 2020  
Value Added Tax

**N2,521,163,929.38**



Q2 2020  
Value Added Tax

**N1,367,247,607.65**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-45.77**

H1 2020  
Value Added Tax

**N3,888,411,537.03**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**3.94**



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 - H1 2020

## Local Government Councils



### VAT SECTORAL COLLECTION FOR H1 2020



#### Local Government Councils

Q1 2020  
Value Added Tax

**N319,035,750.06**



Q2 2020  
Value Added Tax

**N483,349,324.87**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**51.50**

H1 2020  
Value Added Tax

**N802,385,074.93**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**-19.96**



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

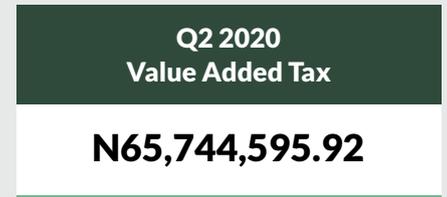
**N595,237,005.56**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - H1 2020

## Mining

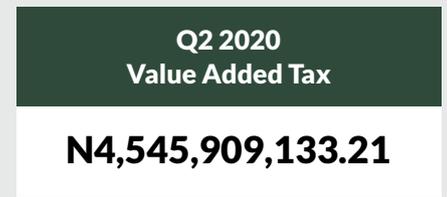
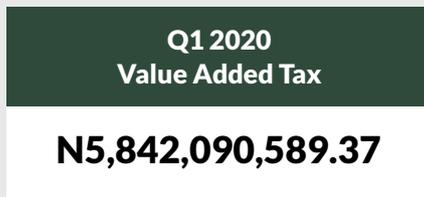


### VAT SECTORAL COLLECTION FOR H1 2020





VAT SECTORAL COLLECTION FOR H1 2020



# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - H1 2020

## Offshore Operations



### VAT SECTORAL COLLECTION FOR H1 2020



#### Offshore Operations

Q1 2020  
Value Added Tax

**N592,056,030.83**



Q2 2020  
Value Added Tax

**N483,793,877.08**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-18.29**

H1 2020  
Value Added Tax

**N1,075,849,907.91**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**-9.37**



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**

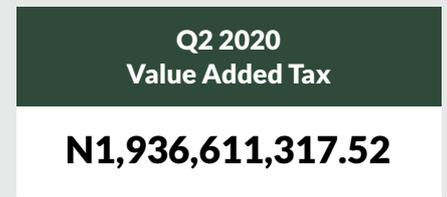
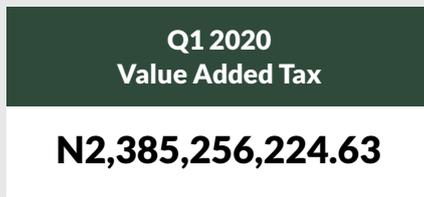


Q4 2019  
Value Added Tax

**N900,109,136.86**



VAT SECTORAL COLLECTION FOR H1 2020



# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - H1 2020

## Oil Producing



### VAT SECTORAL COLLECTION FOR H1 2020



Q1 2020  
Value Added Tax

**N9,353,657,476.62**



Q2 2020  
Value Added Tax

**N8,659,903,045.11**

Q on Q  
Q2 2020 / Q1 2020

**%**

Growth Rate

**-7.42**

H1 2020  
Value Added Tax

**N18,013,560,521.73**

Y on Y  
Q2 2020 / Q2 2019

**%**

Growth Rate

**10.50**



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**



VAT SECTORAL COLLECTION FOR H1 2020



Other Manufacturing

Q1 2020  
Value Added Tax

**N37,372,276,717.98**

Q2 2020  
Value Added Tax

**N30,260,319,823.21**



Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-19.03**

H1 2020  
Value Added Tax

**N67,632,596,541.19**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**2.70**



Q1 2019  
Value Added Tax

**N31,423,299,458.75**



Q2 2019  
Value Added Tax

**N34,429,042,995.83**



Q3 2019  
Value Added Tax

**N30,271,519,699.97**



Q4 2019  
Value Added Tax

**N28,018,749,513.16**



**VAT SECTORAL COLLECTION FOR H1 2020**



**Petro-Chemical and Petroleum Refineries**

Q1 2020  
Value Added Tax

**N1,312,131,574.38**



Q2 2020  
Value Added Tax

**N918,862,071.46**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-29.97**

H1 2020  
Value Added Tax

**N2,230,993,645.84**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**3.54**



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 - H1 2020

## Pharmaceutical, Soaps and Toileteries



### VAT SECTORAL COLLECTION FOR H1 2020



### Pharmaceutical, Soaps and Toileteries

Q1 2020  
Value Added Tax

**N348,557,568.88**



Q2 2020  
Value Added Tax

**N300,220,568.13**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-13.87**

H1 2020  
Value Added Tax

**N648,778,137.01**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**43.64**



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**



VAT SECTORAL COLLECTION FOR H1 2020



Q1 2020  
Value Added Tax

**N868,944,473.12**



Q2 2020  
Value Added Tax

**N6,462,032,900.99**

Q on Q  
Q2 2020 / Q1 2020

**643.66**

Growth Rate

H1 2020  
Value Added Tax

**N7,330,977,374.11**

Y on Y  
Q2 2020 / Q2 2019

**24.59**

Growth Rate

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 H1 2020



**Q1 2020  
Value Added Tax**

**N38,297,224,939.94**



**Q2 2020  
Value Added Tax**

**N37,627,732,262.43**

**Q on Q  
Q2 2020 / Q1 2020**

**%**

**Growth Rate**

**-1.75**

**H1 2020  
Value Added Tax**

**N75,924,957,202.37**

**Y on Y  
Q2 2020 / Q2 2019**

**%**

**Growth Rate**

**40.87**

**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**



### VAT SECTORAL COLLECTION FOR H1 2020



### Properties and Investments

Q1 2020  
Value Added Tax

**N1,105,976,944.59**



Q2 2020  
Value Added Tax

**N1,049,994,642.66**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-5.06**

H1 2020  
Value Added Tax

**N2,155,971,587.25**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**7.83**



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 - H1 2020

## Publishing, Printing, Paper Packaging



### VAT SECTORAL COLLECTION FOR H1 2020



### Publishing, Printing, Paper Packaging

**Q1 2020  
Value Added Tax**

**N552,868,191.88**



**Q2 2020  
Value Added Tax**

**N331,473,679.01**

**Q on Q  
Q2 2020 / Q1 2020**

**%**

**Growth Rate**

**-40.04**

**H1 2020  
Value Added Tax**

**N884,341,870.89**

**Y on Y  
Q2 2020 / Q2 2019**

**%**

**Growth Rate**

**8.50**



**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 - H1 2020

State Ministries & Parastatals



## VAT SECTORAL COLLECTION FOR H1 2020



State Ministries & Parastatals

Q1 2020  
Value Added Tax

**N10,663,529,267.92**



Q2 2020  
Value Added Tax

**N11,841,516,002.82**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**11.05**

H1 2020  
Value Added Tax

**N22,505,045,270.74**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**21.68**



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 - H1 2020

## Stevedoring, Clearing and Forwarding



### VAT SECTORAL COLLECTION FOR H1 2020



### Stevedoring, Clearing and Forwarding

Q1 2020  
Value Added Tax

**N2,072,958,805.16**



Q2 2020  
Value Added Tax

**N1,961,789,219.59**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-5.36**

H1 2020  
Value Added Tax

**N4,034,748,024.75**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**40.28**



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 - H1 2020

## Textile and Garment industry



### VAT SECTORAL COLLECTION FOR H1 2020



#### Textile and Garment industry

Q1 2020  
Value Added Tax

**N306,050,600.29**



Q2 2020  
Value Added Tax

**N193,137,970.38**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**-36.89**

H1 2020  
Value Added Tax

**N499,188,570.67**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**-18.84**



Q1 2019  
Value Added Tax

**N298,137,975.21**



Q2 2019  
Value Added Tax

**N316,908,615.69**



Q3 2019  
Value Added Tax

**N253,826,638.93**



Q4 2019  
Value Added Tax

**N609,350,958.53**



**VAT SECTORAL COLLECTION FOR H1 2020**



**Transport and Haulage Services**

**Q1 2020  
Value Added Tax**

**N7,665,000,259.56**



**Q2 2020  
Value Added Tax**

**N12,634,669,099.24**

**Q on Q  
Q2 2020 / Q1 2020**

**%**

**Growth Rate**

**64.84**

**H1 2020  
Value Added Tax**

**N20,299,669,358.80**

**Y on Y  
Q2 2020 / Q2 2019**

**%**

**Growth Rate**

**105.73**

**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 - H1 2020

Sub-Total (Non-Import VAT) Local



## VAT SECTORAL COLLECTION FOR H1 2020

### Sub-Total (Non-Import VAT) Local

**Q1 2020**  
Value Added Tax

**N172,673,484,746.45**



**Q2 2020**  
Value Added Tax

**N163,151,352,669.40**

**Q on Q**  
Q2 2020 / Q1 2020

**%**  
Growth Rate

**-5.51**

**H1 2020**  
Value Added Tax

**N335,824,837,415.85**

**Y on Y**  
Q2 2020 / Q2 2019

**%**  
Growth Rate

**16.35**

**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 - H1 2020

## Non-Import (Foreign) VAT



### VAT SECTORAL COLLECTION FOR H1 2020

#### Non-Import (Foreign) VAT

Q1 2020  
Value Added Tax  
**N79,315,239,730.27**



Q2 2020  
Value Added Tax  
**N82,421,661,761.87**

Q on Q  
Q2 2020 / Q1 2020  
%  
Growth Rate  
**3.92**

H1 2020  
Value Added Tax  
**N161,736,901,492.14**

Y on Y  
Q2 2020 / Q2 2019  
%  
Growth Rate  
**-16.58**

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 H1 2020

 NCS-Import VAT

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



Q2 2020  
Value Added Tax  
**N81,622,274,656.73**

Q on Q  
Q2 2020 / Q1 2020  
  
Growth Rate  
**12.44**

H1 2020  
Value Added Tax  
**N154,212,674,832.34**

Y on Y  
Q2 2020 / Q2 2019  
  
Growth Rate  
**30.15**

  
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 - H1 2020

Grand Total



## VAT SECTORAL COLLECTION FOR H1 2020



Grand Total

Q1 2020  
Value Added Tax

**N324,579,124,652.33**



Q2 2020  
Value Added Tax

**N327,195,289,088.00**

Q on Q  
Q2 2020 / Q1 2020



Growth Rate

**0.81**

H1 2020  
Value Added Tax

**N651,774,413,740.33**

Y on Y  
Q2 2020 / Q2 2019



Growth Rate

**8.45**



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**

\* Data is subject to revisions and may change

## VAT SECTORAL COLLECTION ANALYSIS FOR Q1 & Q2, 2020

	Q1 2020	Q2 2020	Half year total	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Q2 2020 / Q1 2020	Q2 2020 / Q2 2019
Agricultural and Plantations	973,267,914.71	828,849,430.88	1,802,117,345.59	-14.84%	31.98%
Automobiles and Assemblies	751,569,799.31	526,306,189.13	1,277,875,988.44	-29.97%	41.53%
Banks & Financial Institutions	5,425,572,155.26	5,111,871,736.14	10,537,443,891.40	-5.78%	27.63%
Breweries,Bottling and Beverages	14,337,387,390.19	10,429,910,947.95	24,767,298,338.14	-27.25%	12.03%
Building and Construction	2,840,938,984.83	2,190,822,742.68	5,031,761,727.51	-22.88%	-2.21%
Chemicals, Paints and Allied Industries	569,029,027.66	386,766,448.04	955,795,475.70	-32.03%	-10.35%
Commercial and Trading	17,185,559,257.57	13,919,056,395.00	31,104,615,652.57	-19.01%	-0.29%
Conglomerates	1,104,447,503.19	1,418,106,905.73	2,522,554,408.92	28.40%	-1.45%
Federal Ministries & Parastatals	6,551,098,563.15	5,821,078,628.92	12,372,177,192.07	-11.14%	-22.90%
Gas	1,294,001,132.36	1,394,276,103.65	2,688,277,236.01	7.75%	3.23%
Hotels and Catering	2,521,163,929.38	1,367,247,607.65	3,888,411,537.03	-45.77%	3.94%
Local Government Councils	319,035,750.06	483,349,324.87	802,385,074.93	51.50%	-19.96%
Mining	61,833,673.63	65,744,595.92	127,578,269.55	6.32%	15.47%
Not Available	5,842,090,589.37	4,545,909,133.21	10,387,999,722.58	-22.19%	33.42%
Offshore Operations	592,056,030.83	483,793,877.08	1,075,849,907.91	-18.29%	-9.37%
Oil Marketing	2,385,256,224.63	1,936,611,317.52	4,321,867,542.15	-18.81%	-0.35%
Oil Producing	9,353,657,476.62	8,659,903,045.11	18,013,560,521.73	-7.42%	10.50%
Other Manufacturig	37,372,276,717.98	30,260,319,823.21	67,632,596,541.19	-19.03%	2.70%
Petro-Chemical and Petroleum Refineries	1,312,131,574.38	918,862,071.46	2,230,993,645.84	-29.97%	3.54%
Pharmaceutical,Soaps and Toileteries	348,557,568.88	300,220,568.13	648,778,137.01	-13.87%	43.64%
Pioneering	868,944,473.12	6,462,032,900.99	7,330,977,374.11	643.66%	24.59%
Professional Services	38,297,224,939.94	37,627,732,262.43	75,924,957,202.37	-1.75%	40.87%
Properties and Investments	1,105,976,944.59	1,049,994,642.66	2,155,971,587.25	-5.06%	7.83%
Publishing,Printing, Paper Packaging	552,868,191.88	331,473,679.01	884,341,870.89	-40.04%	8.50%
State Ministries & Parastatals	10,663,529,267.92	11,841,516,002.82	22,505,045,270.74	11.05%	21.68%
Stevedoring, Clearing and Forwarding	2,072,958,805.16	1,961,789,219.59	4,034,748,024.75	-5.36%	40.28%
Textile and Garment industry	306,050,600.29	193,137,970.38	499,188,570.67	-36.89%	-18.84%
Transport and Haulage Services	7,665,000,259.56	12,634,669,099.24	20,299,669,358.80	64.84%	105.73%
<b>Sub-Total (Non-Import VAT) Local</b>	<b>172,673,484,746.45</b>	<b>163,151,352,669.40</b>	<b>335,824,837,415.85</b>	<b>-5.51%</b>	<b>16.35%</b>
Non-Import (foreign) VAT	79,315,239,730.27	82,421,661,761.87	161,736,901,492.14	3.92%	-16.58%
NCS-Import VAT	72,590,400,175.61	81,622,274,656.73	154,212,674,832.34	12.44%	30.15%
<b>Grand Total</b>	<b>324,579,124,652.33</b>	<b>327,195,289,088.00</b>	<b>651,774,413,740.33</b>	<b>0.81%</b>	<b>8.45%</b>

* Data is subject to revisions and may change						
	Q1 2019	Q2 2019	Half year total	Q3 2019	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	Q2 2019 / Q3 2019	Q3 2019 / Q3 2018
Agricultural and Plantations	627,309,855.38	738,117,007.17	1,365,426,862.55	622,980,353.97	(15.60)	(13.74)
Automobiles and Assemblies	421,443,588.76	481,438,702.64	902,882,291.40	494,343,327.27	2.68	86.30
Banks & Financial Institutions	4,195,911,497.61	4,060,359,569.91	8,256,271,067.52	4,429,301,861.44	9.09	(1.92)
Breweries.Bottling and Beverages	10,835,290,704.46	11,272,962,075.34	22,108,252,779.80	9,715,723,179.31	(13.81)	24.10
Building and Construction	2,744,836,873.65	2,400,570,624.59	5,145,407,498.24	2,071,957,165.48	(13.69)	(12.78)
Chemicals, Paints and Allied Industries	522,706,937.42	543,426,279.34	1,066,133,216.76	381,609,420.42	(29.78)	(2.91)
Commercial and Trading	14,924,509,446.19	16,269,201,434.21	31,193,710,880.40	14,473,256,932.68	(11.04)	(9.53)
Conglomerates	1,512,442,362.40	1,047,208,422.52	2,559,650,784.92	890,316,026.68	(14.98)	(14.54)
Federal Ministries & Parastatals	7,937,268,043.87	8,109,935,510.66	16,047,203,554.53	9,035,769,071.86	11.42	88.26
Gas	1,529,466,433.36	1,074,711,768.56	2,604,178,201.92	1,021,067,892.84	(4.99)	(26.79)
Hotels and Catering	1,615,988,078.22	2,124,908,064.49	3,740,896,142.71	2,283,728,126.25	7.47	36.25
Local Government Councils	507,277,849.92	495,197,499.61	1,002,475,349.53	366,184,476.97	(26.05)	(10.04)
Minning	59,884,887.89	50,598,095.44	110,482,983.33	44,295,888.68	(12.46)	(15.95)
Not Available	4,016,993,631.69	3,768,879,140.15	7,785,872,771.84	3,269,518,817.95	(13.25)	30.46
Offshore Operations	529,173,488.54	657,941,208.43	1,187,114,696.97	626,213,825.87	(4.82)	14.12
Oil Marketing	2,340,806,300.43	1,996,390,157.13	4,337,196,457.56	2,175,975,703.60	9.00	24.55
Oil Producing	8,490,827,446.86	7,811,745,534.66	16,302,572,981.52	11,339,815,578.15	45.16	54.35
Other Manufacturig	31,423,299,458.75	34,429,042,995.83	65,852,342,454.58	30,271,519,699.97	(12.08)	(3.85)
Petro-Chemical and Petroleum Refineries	956,166,806.78	1,198,575,081.52	2,154,741,888.30	1,056,930,065.54	(11.82)	7.98
Pharmaceutical,Soaps and Toileteries	201,580,318.33	250,092,740.05	451,673,058.38	291,057,634.46	16.38	64.12
Pioneering	3,522,672,251.92	2,361,324,014.43	5,883,996,266.35	1,975,537,803.94	(16.34)	(12.93)
Professional Services	24,315,013,565.66	29,583,674,334.79	53,898,687,900.45	32,086,711,133.08	8.46	25.50
Properties and Investments	940,729,119.25	1,058,623,649.02	1,999,352,768.27	1,149,090,483.70	8.55	(10.10)
Publishing,Printing, Paper Packaging	365,182,010.80	449,848,248.54	815,030,259.34	466,631,598.51	3.73	15.65
State Ministries & Parastatals	8,050,491,035.62	10,445,379,901.29	18,495,870,936.91	10,750,739,233.50	2.92	19.00
Stevedoring, Clearing and Forwarding	1,743,878,248.89	1,132,417,313.43	2,876,295,562.32	1,423,079,128.88	25.67	(4.22)
Textile and Garment industry	298,137,975.21	316,908,615.69	615,046,590.90	253,826,638.93	(19.91)	(16.71)
Transport and Haulage Services	2,434,185,088.46	7,432,803,909.43	9,866,988,997.89	7,772,158,690.15	4.57	285.31
<b>Sub-Total (Non-Import VAT) Local</b>	<b>137,063,473,306.32</b>	<b>151,562,281,898.87</b>	<b>288,625,755,205.19</b>	<b>150,739,339,760.08</b>	<b>(0.54)</b>	<b>17.20</b>
Non-Import (foreign) VAT	98,967,007,748.51	94,904,294,115.91	193,871,301,864.42	63,003,577,461.54	(33.61)	7.07
NCS-Import VAT	53,007,856,392.82	65,476,489,855.17	118,484,346,247.99	61,373,302,747.13	(6.27)	(28.67)
<b>Grand Total</b>	<b>289,038,337,447.65</b>	<b>311,943,065,869.95</b>	<b>600,981,403,317.60</b>	<b>275,116,219,968.75</b>	<b>(11.81)</b>	<b>0.59</b>
* Subject to revisions			-			

	Q1 2018	Q2 2018	Q3 2018	Q4 2018	Quarter on Quarter %	Year on Year %	2018 Full Year	Year on Year
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	Q4 2018 / Q3 2018	Q4 2018 / Q4 2017		2017-2018
Agricultural and Plantations	372,571,969.54	781,422,600.37	722,240,030.42	591,696,863.90	(18.07)	88.72	2,467,931,464.23	31.72
Automobiles and Assemblies	441,668,045.85	488,766,172.99	265,352,056.45	360,545,832.61	35.87	(5.70)	1,556,332,107.90	-11.29
Banks & Financial Institutions	5,293,543,136.46	4,747,180,945.84	4,516,161,382.61	3,940,876,070.49	(12.74)	(6.53)	18,497,761,535.40	-10.88
Breweries.Bottling and Beverages	8,880,145,995.83	9,434,192,587.06	7,828,862,601.39	9,784,491,995.09	24.98	12.58	35,927,693,179.37	0.61
Building and Construction	2,384,881,129.40	2,671,518,189.61	2,375,591,919.31	2,571,540,415.47	8.25	(50.98)	10,003,531,653.79	-24.66
Chemicals, Paints and Allied Industries	420,858,469.37	317,151,103.41	393,037,491.09	258,386,701.66	(34.26)	(8.14)	1,389,433,765.53	-7.37
Commercial and Trading	14,934,496,191.60	16,108,378,714.74	15,998,630,572.91	16,020,845,602.92	0.14	24.44	63,062,351,082.17	27.39
Conglomerates	1,297,878,350.17	1,138,103,220.09	1,041,845,733.91	1,648,909,738.50	58.27	18.10	5,126,737,042.67	-3.28
Federal Ministries & Parastatals	4,237,740,192.32	5,548,924,072.10	4,799,725,913.39	4,856,761,226.19	1.19	41.07	19,443,151,404.00	-4.88
Gas	1,461,808,242.01	1,269,281,250.95	1,394,720,443.19	1,618,186,649.85	16.02	18.74	5,743,996,586.00	4.97
Hotels and Catering	1,184,168,691.05	1,617,377,425.40	1,676,149,457.10	1,812,246,433.78	8.12	52.83	6,289,942,007.33	26.71
Local Government Councils	449,601,261.13	362,004,639.63	407,053,634.06	319,749,837.69	(21.45)	58.96	1,538,409,372.51	140.33
Minning	46,246,872.44	47,849,681.32	52,701,931.42	35,745,954.87	(32.17)	9.93	182,544,440.05	34.75
Not Available	3,246,225,281.77	3,841,448,674.58	2,506,186,298.24	3,343,397,988.27	33.41	27.82	12,937,258,242.86	32.27
Offshore Operations	797,489,010.66	547,301,553.28	548,727,850.95	668,520,509.77	21.83	(20.02)	2,562,038,924.66	12.80
Oil Marketing	2,511,581,413.10	1,729,451,370.07	1,747,025,624.31	1,743,285,420.78	(0.21)	22.35	7,731,343,828.26	20.19
Oil Producing	7,360,317,325.61	7,837,873,141.10	7,346,683,522.57	14,903,002,485.58	102.85	82.34	37,447,876,474.86	-17.02
Other Manufacturig	30,136,156,950.56	32,458,907,161.33	31,483,381,172.83	28,818,716,489.55	(8.46)	2.20	122,897,161,774.27	2.76
Petro-Chemical and Petroleum Refineries	1,103,752,606.62	1,425,359,948.74	978,846,773.72	1,152,840,819.35	17.78	20.64	4,660,800,148.43	-4.34
Pharmaceutical,Soaps and Toileteries	243,443,468.02	153,399,721.13	177,340,965.57	209,326,506.44	18.04	18.13	783,510,661.16	-6.43
Pioneering	2,090,203,584.62	2,023,604,284.24	2,268,820,728.51	1,609,105,327.69	(29.08)	(18.37)	7,991,733,925.06	35.36
Professional Services	16,580,442,762.26	20,016,808,207.84	25,567,594,205.19	24,117,631,468.24	(5.67)	7.97	86,282,476,643.53	-1.42
Properties and Investments	774,993,040.60	1,075,258,270.28	1,278,221,918.15	1,029,840,957.62	(19.43)	30.63	4,158,314,186.65	35.46
Publishing,Printing, Paper Packaging	339,611,572.64	527,992,343.26	403,500,908.05	364,443,584.57	(9.68)	(28.23)	1,635,548,408.52	-35.19
State Ministries & Parastatals	11,883,009,966.23	9,334,975,100.20	9,034,149,822.69	12,699,497,885.38	40.57	33.57	42,951,632,774.50	5.05
Stevedoring, Clearing and Forwarding	1,079,411,557.61	1,359,678,620.77	1,485,824,513.79	1,209,497,888.41	(18.60)	20.56	5,134,412,580.58	38.46
Textile and Garment industry	285,426,100.43	346,125,285.09	304,767,244.65	355,648,875.78	16.70	46.79	1,291,967,505.95	33.27
Transport and Haulage Services	1,559,339,168.55	1,965,576,789.10	2,017,126,682.69	2,373,862,805.91	17.69	(12.99)	7,915,905,446.25	-49.94
<b>Sub-Total (Non-Import VAT) Local</b>	<b>121,397,012,356.45</b>	<b>129,175,911,074.52</b>	<b>128,620,271,399.16</b>	<b>138,418,602,336.36</b>	<b>7.62</b>	<b>14.31</b>	<b>517,611,797,166.49</b>	<b>1.36</b>
Non-Import (foreign) VAT	98,398,952,568.10	81,168,642,102.12	58,842,934,481.79	47,885,102,756.05	(18.62)	(39.72)	286,295,631,908.06	10.24
NCS-Import VAT	49,997,811,133.20	56,387,210,995.99	86,041,414,644.06	111,706,700,348.77	29.83	108.51	304,133,137,122.02	50.56
<b>Grand Total</b>	<b>269,793,776,057.75</b>	<b>266,731,764,172.63</b>	<b>273,504,620,525.01</b>	<b>298,010,405,441.18</b>	<b>8.96</b>	<b>17.28</b>	<b>1,108,040,566,196.57</b>	<b>13.96</b>

	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
<b>Grand Total</b>	<b>119,510,261,278.77</b>	<b>119,326,006,952.09</b>	<b>114,917,804,034.90</b>	<b>127,832,030,694.59</b>
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				

	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
Minning	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
<b>Grand Total</b>	<b>127,048,638,310.64</b>	<b>121,484,295,588.87</b>	<b>116,884,409,961.32</b>	<b>128,537,024,192.90</b>
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 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
<b>Sub-Total (Non-Import VAT) Local</b>	<b>120,290,581,073.04</b>	<b>121,016,058,142.22</b>	<b>122,516,526,947.75</b>	<b>106,015,859,592.05</b>	<b>469,839,025,755.06</b>
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
<b>Grand Total</b>	<b>196,706,892,865.42</b>	<b>191,028,215,465.28</b>	<b>192,529,339,430.68</b>	<b>179,168,248,569.59</b>	<b>759,432,696,330.97</b>

	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
<b>Sub-Total (Non-Import VAT) Local</b>	<b>119,875,538,958.90</b>	<b>126,061,727,200.81</b>	<b>110,255,190,187.23</b>	<b>117,823,919,018.92</b>	<b>474,016,375,365.86</b>
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
<b>Grand Total</b>	<b>186,428,175,954.73</b>	<b>187,028,119,697.25</b>	<b>196,695,180,629.30</b>	<b>207,353,219,850.59</b>	<b>777,504,696,131.87</b>

	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
Mining	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
<b>Sub-Total (Non-Import VAT) Local</b>	<b>126,642,467,479.27</b>	<b>137,786,993,122.76</b>	<b>125,130,711,675.07</b>	<b>121,090,529,500.90</b>	<b>510,650,701,778.00</b>
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
<b>Grand Total</b>	<b>221,380,461,517.34</b>	<b>246,303,322,470.96</b>	<b>250,560,689,062.33</b>	<b>254,103,934,478.59</b>	<b>972,348,407,529.22</b>

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