



NATIONAL BUREAU OF STATISTICS

Sectoral Distribution Of Value Added Tax

(Q3 2020)

Report Date: October 2020

Data Source: National Bureau of Statistics (NBS)

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EXECUTIVE SUMMARY

Sectoral distribution of Value Added Tax (VAT) data for Q3 2020 reflected that the sum of N424.71bn was generated as VAT in Q3 2020 as against N327.20bn generated in Q2 2020 and N275.12bn generated in Q3 2019 representing 29.80% increase Quarter-on-Quarter and 54.37% increase Year-on-Year.

Other Manufacturing generated the highest amount of VAT with N47.07bn generated and closely followed by Professional Services generating N44.01bn, Commercial and Trading generating N21.18bn while Mining generated the least and closely followed by Textile and Garment Industry and Pharmaceutical, Soaps & Toiletries with N64.50mln, N346.27mln and N386.16 mln generated respectively.

Out of the total amount generated in Q3 2020, N214.66bn was generated as Non-Import VAT locally while N115.34bn was generated as Non-Import VAT for foreign. The balance of N94.70bn was generated as NCS-Import VAT.

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Agricultural and Plantations



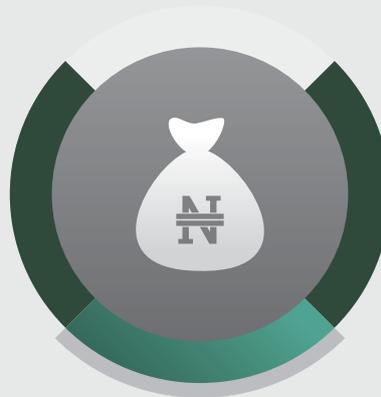
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Agricultural and Plantations

Q1 2020
Value Added Tax

N973,267,914.71



Q2 2020
Value Added Tax

N828,849,430.88

Q3 2020
Value Added Tax

N1,013,777,132.88

Q1-Q3 Total
Value Added Tax

N2,815,894,478.47

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

41.62

Q on Q
Q3 2020 / Q2 2020



Growth Rate

22.31

Y on Y
Q3 2020 / Q3 2019



Growth Rate

62.73

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Automobiles and Assemblies



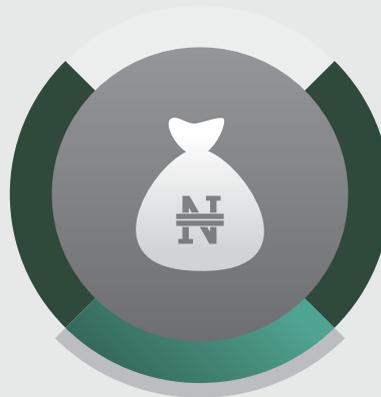
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Automobiles and Assemblies

Q1 2020
Value Added Tax

N751,569,799.31



Q2 2020
Value Added Tax

N526,306,189.13

Q3 2020
Value Added Tax

N898,348,241.23

Q1-Q3 Total
Value Added Tax

N2,176,224,229.67

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

55.75

Q on Q
Q3 2020 / Q2 2020



Growth Rate

70.69

Y on Y
Q3 2020 / Q3 2019



Growth Rate

81.73

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Banks & Financial Institutions



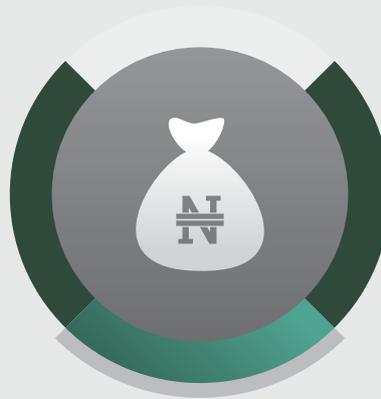
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Banks & Financial Institutions

Q1 2020
Value Added Tax

N5,425,572,155.26



Q2 2020
Value Added Tax

N5,111,871,736.14

Q3 2020
Value Added Tax

N6,871,326,119.18

Q1-Q3 Total
Value Added Tax

N17,408,770,010.58

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

37.23

Q on Q
Q3 2020 / Q2 2020



Growth Rate

34.42

Y on Y
Q3 2020 / Q3 2019



Growth Rate

55.13

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Breweries, Bottling and Beverages



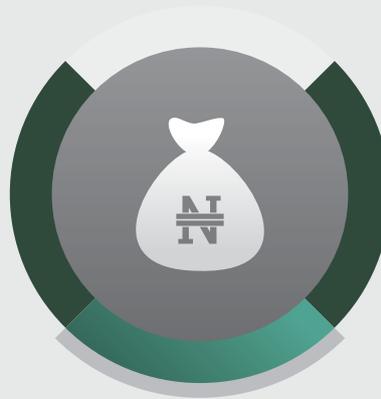
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Breweries, Bottling and Beverages

Q1 2020
Value Added Tax

N14,337,387,390.19



Q2 2020
Value Added Tax

N10,429,910,947.95

Q3 2020
Value Added Tax

N15,836,087,406.46

Q1-Q3 Total
Value Added Tax

N40,603,385,744.60

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

27.59

Q on Q
Q3 2020 / Q2 2020



Growth Rate

51.83

Y on Y
Q3 2020 / Q3 2019



Growth Rate

62.99

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Building and Construction



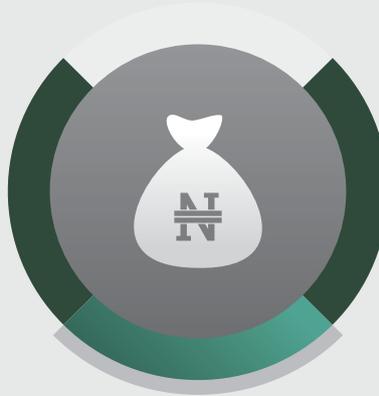
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Building and Construction

Q1 2020
Value Added Tax

N2,840,938,984.83



Q2 2020
Value Added Tax

N2,190,822,742.68

Q3 2020
Value Added Tax

N2,938,771,494.34

Q1-Q3 Total
Value Added Tax

N7,970,533,221.85

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

10.44

Q on Q
Q3 2020 / Q2 2020



Growth Rate

34.14

Y on Y
Q3 2020 / Q3 2019



Growth Rate

41.84

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Chemicals, Paints and Allied Industries



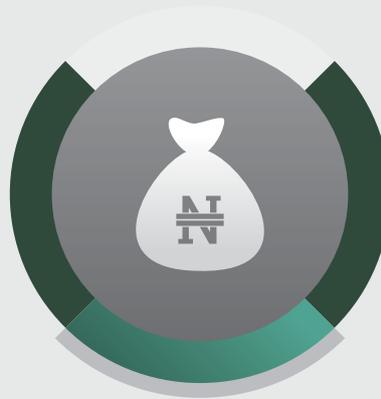
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Chemicals, Paints and Allied Industries

Q1 2020
Value Added Tax

N569,029,027.66



Q2 2020
Value Added Tax

N386,766,448.04

Q3 2020
Value Added Tax

N816,774,463.81

Q1-Q3 Total
Value Added Tax

N1,772,569,939.51

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

22.44

Q on Q
Q3 2020 / Q2 2020



Growth Rate

111.18

Y on Y
Q3 2020 / Q3 2019



Growth Rate

114.03

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Commercial and Trading



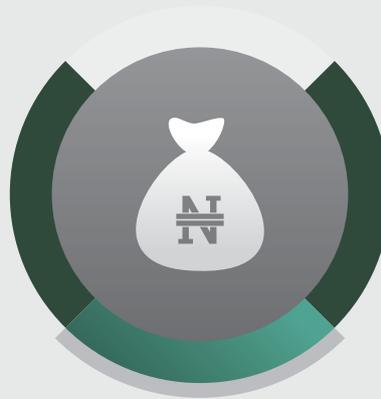
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Commercial and Trading

Q1 2020
Value Added Tax

N17,185,559,257.57



Q2 2020
Value Added Tax

N13,919,056,395.00

Q3 2020
Value Added Tax

N21,183,829,496.22

Q1-Q3 Total
Value Added Tax

N52,288,445,148.79

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

14.50

Q on Q
Q3 2020 / Q2 2020



Growth Rate

52.19

Y on Y
Q3 2020 / Q3 2019



Growth Rate

46.37

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Conglomerates



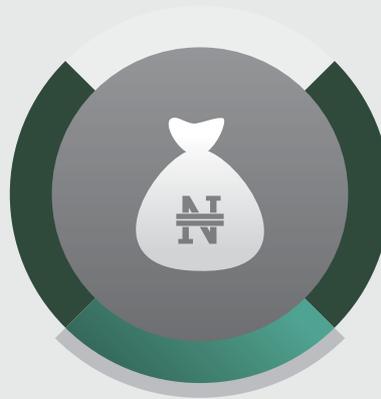
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Conglomerates

Q1 2020
Value Added Tax

N1,104,447,503.19



Q2 2020
Value Added Tax

N1,418,106,905.73

Q3 2020
Value Added Tax

N1,742,396,221.44

Q1-Q3 Total
Value Added Tax

N4,264,950,630.36

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

23.62

Q on Q
Q3 2020 / Q2 2020



Growth Rate

22.87

Y on Y
Q3 2020 / Q3 2019



Growth Rate

95.71

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Federal Ministries & Parastatals



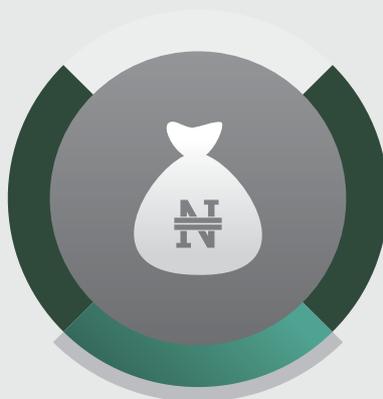
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Federal Ministries & Parastatals

Q1 2020
Value Added Tax

N6,551,098,563.15



Q2 2020
Value Added Tax

N5,821,078,628.92

Q3 2020
Value Added Tax

N6,377,464,621.81

Q1-Q3 Total
Value Added Tax

N18,749,641,813.88

YTD% (Q1 - Q3)
2020 / 2019


Growth Rate
(25.25)

Q on Q
Q3 2020 / Q2 2020


Growth Rate
9.56

Y on Y
Q3 2020 / Q3 2019


Growth Rate
(29.42)

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Gas



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



**Q1 2020
Value Added Tax**

N1,294,001,132.36



**Q2 2020
Value Added Tax**

N1,394,276,103.65

**Q3 2020
Value Added Tax**

N1,121,386,172.43

**Q1-Q3 Total
Value Added Tax**

N3,809,663,408.44

**YTD% (Q1 - Q3)
2020 / 2019**

%

Growth Rate

5.09

**Q on Q
Q3 2020 / Q2 2020**

%

Growth Rate

(19.57)

**Y on Y
Q3 2020 / Q3 2019**

%

Growth Rate

9.82

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Hotels and Catering



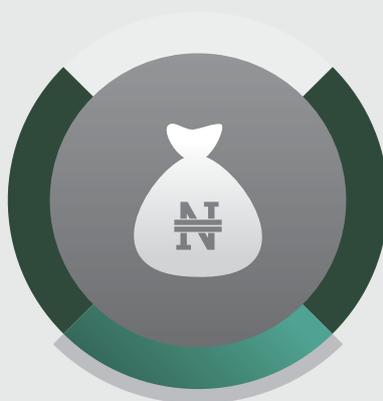
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Hotels and Catering

Q1 2020
Value Added Tax

N2,521,163,929.38



Q2 2020
Value Added Tax

N1,367,247,607.65

Q3 2020
Value Added Tax

N2,148,628,880.74

Q1-Q3 Total
Value Added Tax

N6,037,040,417.77

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

0.21

Q on Q
Q3 2020 / Q2 2020



Growth Rate

57.15

Y on Y
Q3 2020 / Q3 2019



Growth Rate

(5.92)

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Local Government Councils



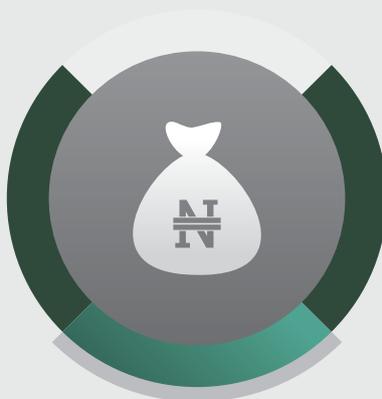
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Local Government Councils

Q1 2020
Value Added Tax

N319,035,750.06



Q2 2020
Value Added Tax

N483,349,324.87

Q3 2020
Value Added Tax

N567,973,313.88

Q1-Q3 Total
Value Added Tax

N1,370,358,388.81

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

0.12

Q on Q
Q3 2020 / Q2 2020



Growth Rate

17.51

Y on Y
Q3 2020 / Q3 2019



Growth Rate

55.11

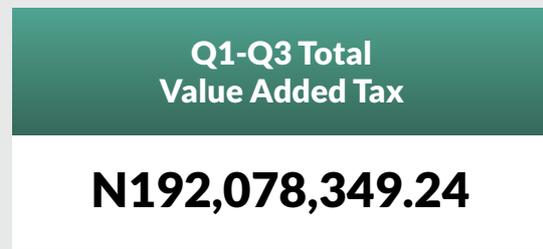
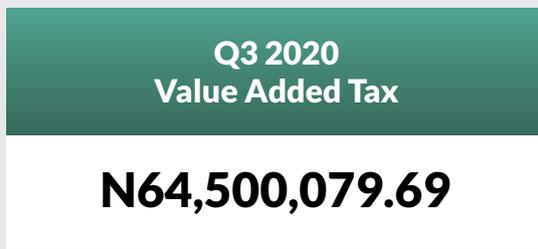
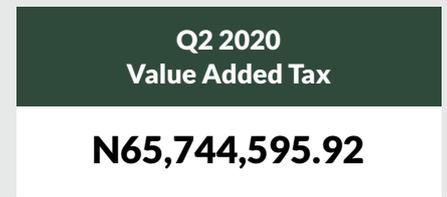
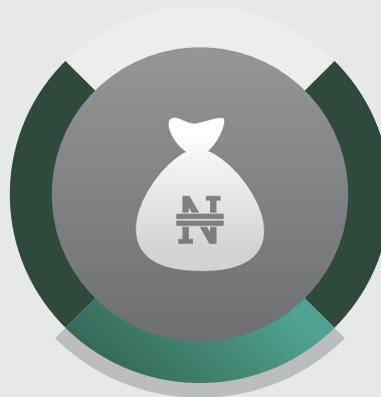
* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Mining



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

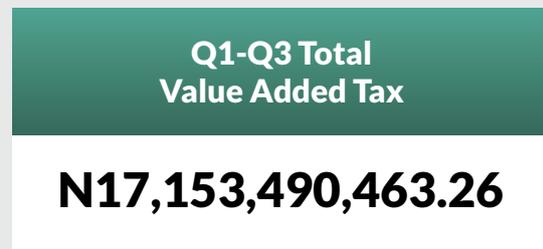
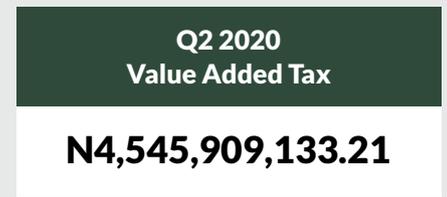
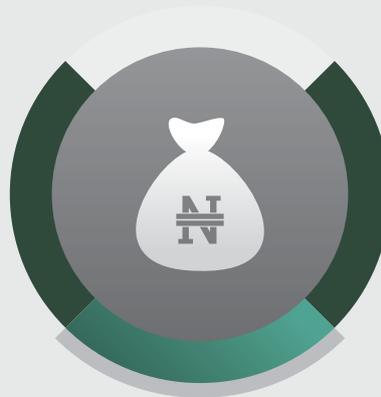
Other VAT



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Other VAT



* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Offshore Operations



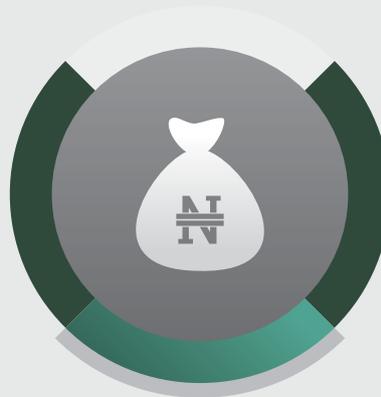
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Offshore Operations

Q1 2020
Value Added Tax

N592,056,030.83



Q2 2020
Value Added Tax

N483,793,877.08

Q3 2020
Value Added Tax

N1,418,603,933.75

Q1-Q3 Total
Value Added Tax

N2,494,453,841.66

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

37.56

Q on Q
Q3 2020 / Q2 2020



Growth Rate

193.22

Y on Y
Q3 2020 / Q3 2019



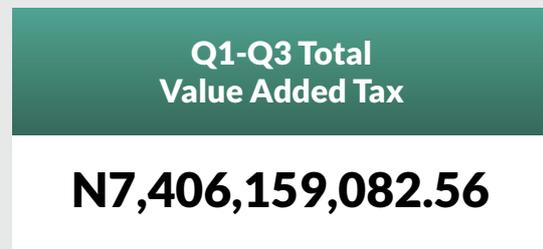
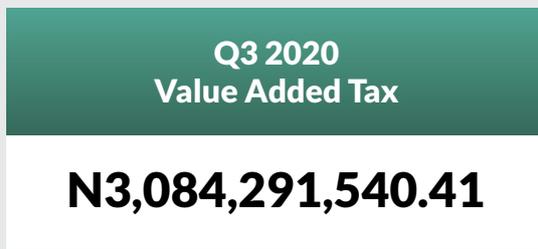
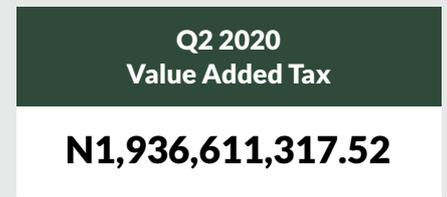
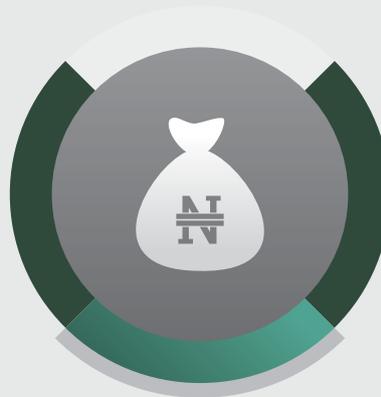
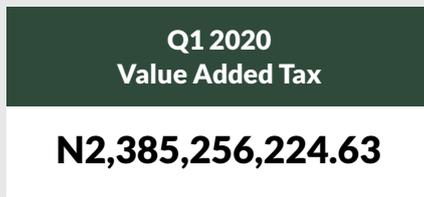
Growth Rate

126.54

* Data is subject to revisions and may change



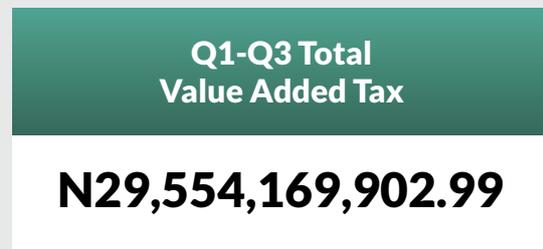
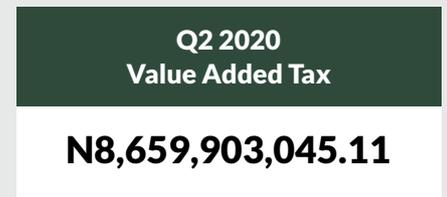
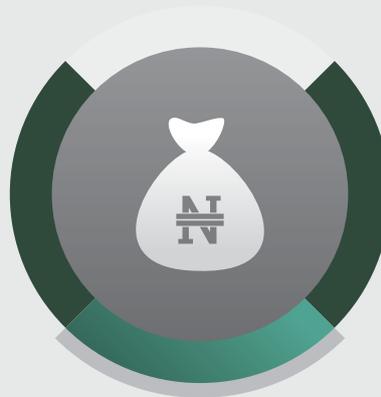
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Other Manufacturing



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



**Q1 2020
Value Added Tax**

N37,372,276,717.98



**Q2 2020
Value Added Tax**

N30,260,319,823.21

**Q3 2020
Value Added Tax**

N47,074,581,750.69

**Q1-Q3 Total
Value Added Tax**

N114,707,178,291.88

**YTD% (Q1 - Q3)
2020 / 2019**

%

Growth Rate

19.33

**Q on Q
Q3 2020 / Q2 2020**

%

Growth Rate

55.57

**Y on Y
Q3 2020 / Q3 2019**

%

Growth Rate

55.51

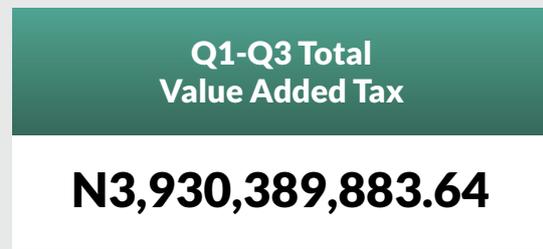
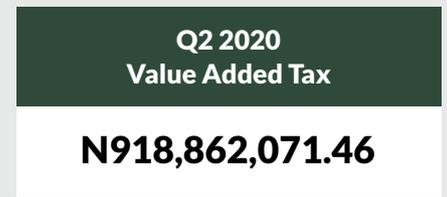
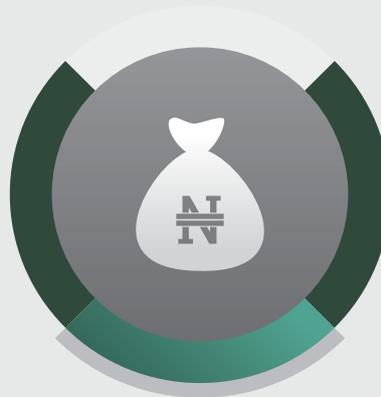
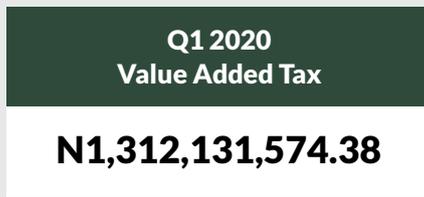
* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Petro-Chemical and Petroleum Refineries



* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Pharmaceutical, Soaps and Toileteries



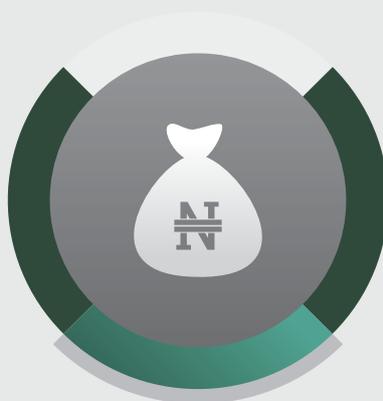
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Pharmaceutical, Soaps and Toileteries

Q1 2020
Value Added Tax

N348,557,568.88



Q2 2020
Value Added Tax

N300,220,568.13

Q3 2020
Value Added Tax

N386,161,697.79

Q1-Q3 Total
Value Added Tax

N1,034,939,834.80

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

39.34

Q on Q
Q3 2020 / Q2 2020



Growth Rate

28.63

Y on Y
Q3 2020 / Q3 2019



Growth Rate

32.68

* Data is subject to revisions and may change

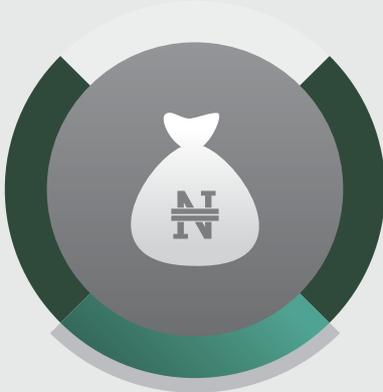


VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Q1 2020
Value Added Tax

N868,944,473.12



Q2 2020
Value Added Tax

N6,462,032,900.99

Q3 2020
Value Added Tax

N1,139,816,076.64

Q1-Q3 Total
Value Added Tax

N8,470,793,450.75

YTD% (Q1 - Q3)
2020 / 2019

7.78

Q on Q
Q3 2020 / Q2 2020

(82.36)

Y on Y
Q3 2020 / Q3 2019

(42.30)

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Professional Services



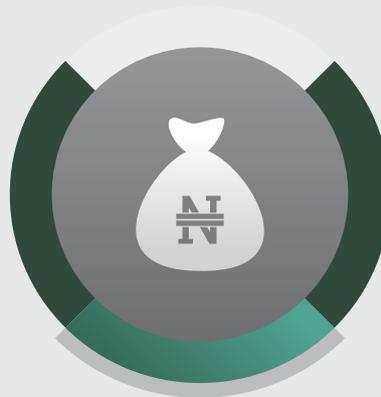
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Professional Services

Q1 2020
Value Added Tax

N38,297,224,939.94



Q2 2020
Value Added Tax

N37,627,732,262.43

Q3 2020
Value Added Tax

N44,013,954,461.95

Q1-Q3 Total
Value Added Tax

N119,938,911,664.32

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

39.49

Q on Q
Q3 2020 / Q2 2020



Growth Rate

16.97

Y on Y
Q3 2020 / Q3 2019



Growth Rate

37.17

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Properties and Investments



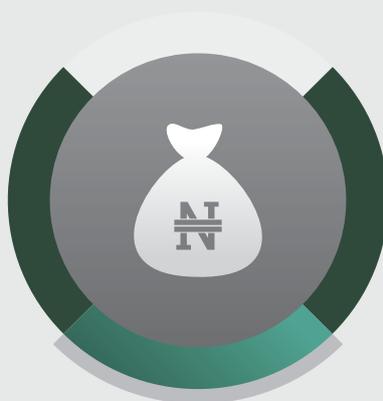
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Properties and Investments

Q1 2020
Value Added Tax

N1,105,976,944.59



Q2 2020
Value Added Tax

N1,049,994,642.66

Q3 2020
Value Added Tax

N1,077,060,344.37

Q1-Q3 Total
Value Added Tax

N3,233,031,931.62

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

2.69

Q on Q
Q3 2020 / Q2 2020



Growth Rate

2.58

Y on Y
Q3 2020 / Q3 2019



Growth Rate

(6.27)

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Publishing, Printing, Paper Packaging



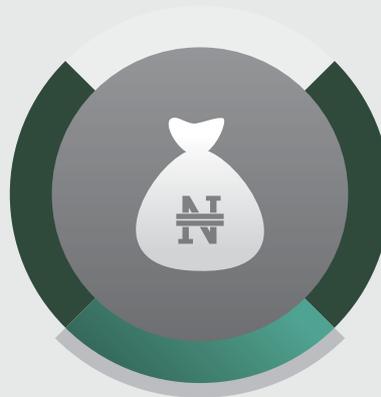
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Publishing, Printing, Paper Packaging

Q1 2020
Value Added Tax

N552,868,191.88



Q2 2020
Value Added Tax

N331,473,679.01

Q3 2020
Value Added Tax

N473,095,945.01

Q1-Q3 Total
Value Added Tax

N1,357,437,815.90

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

5.91

Q on Q
Q3 2020 / Q2 2020



Growth Rate

42.73

Y on Y
Q3 2020 / Q3 2019



Growth Rate

1.39

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

State Ministries & Parastatals



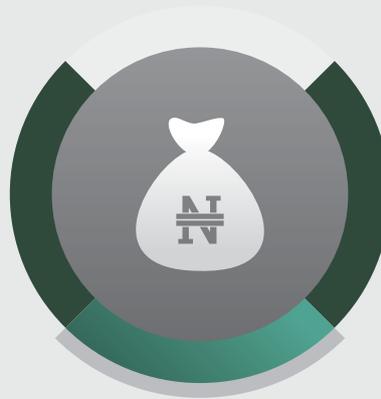
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



State Ministries & Parastatals

Q1 2020
Value Added Tax

N10,663,529,267.92



Q2 2020
Value Added Tax

N11,841,516,002.82

Q3 2020
Value Added Tax

N19,641,429,831.02

Q1-Q3 Total
Value Added Tax

N42,146,475,101.76

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

44.11

Q on Q
Q3 2020 / Q2 2020



Growth Rate

65.87

Y on Y
Q3 2020 / Q3 2019



Growth Rate

82.70

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Stevedoring, Clearing and Forwarding



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 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

Q3 2020
Value Added Tax

N2,557,741,778.30

Q1-Q3 Total
Value Added Tax

N6,592,489,803.05

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

53.34

Q on Q
Q3 2020 / Q2 2020



Growth Rate

30.38

Y on Y
Q3 2020 / Q3 2019



Growth Rate

79.73

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Textile and Garment industry



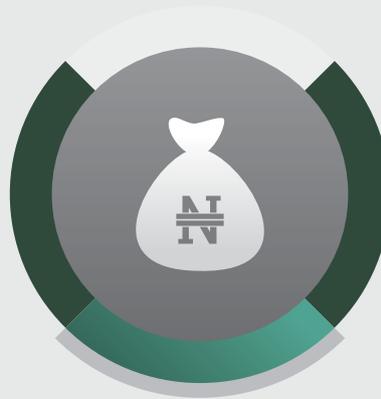
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Textile and Garment industry

Q1 2020
Value Added Tax

N306,050,600.29



Q2 2020
Value Added Tax

N193,137,970.38

Q3 2020
Value Added Tax

N346,269,179.51

Q1-Q3 Total
Value Added Tax

N845,457,750.18

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

(2.69)

Q on Q
Q3 2020 / Q2 2020



Growth Rate

79.29

Y on Y
Q3 2020 / Q3 2019



Growth Rate

36.42

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Transport and Haulage Services



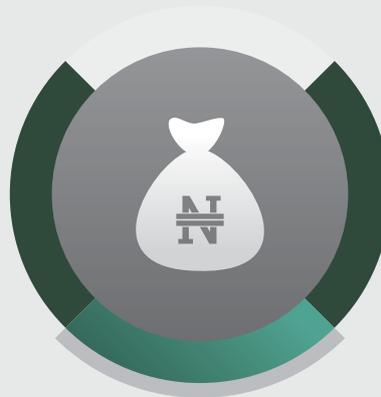
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Transport and Haulage Services

Q1 2020
Value Added Tax

N7,665,000,259.56



Q2 2020
Value Added Tax

N12,634,669,099.24

Q3 2020
Value Added Tax

N11,862,899,985.41

Q1-Q3 Total
Value Added Tax

N32,162,569,344.21

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

82.34

Q on Q
Q3 2020 / Q2 2020



Growth Rate

(6.11)

Y on Y
Q3 2020 / Q3 2019



Growth Rate

52.63

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Sub-Total (Non-Import VAT) Local



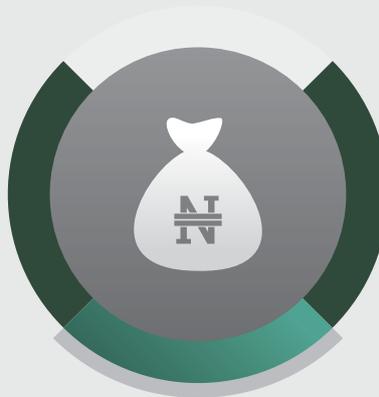
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



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

Q3 2020
Value Added Tax

N214,662,666,528.70

Q1-Q3 Total
Value Added Tax

N550,487,503,944.55

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

25.29

Q on Q
Q3 2020 / Q2 2020



Growth Rate

31.57

Y on Y
Q3 2020 / Q3 2019



Growth Rate

42.41

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Non-Import (Foreign) VAT



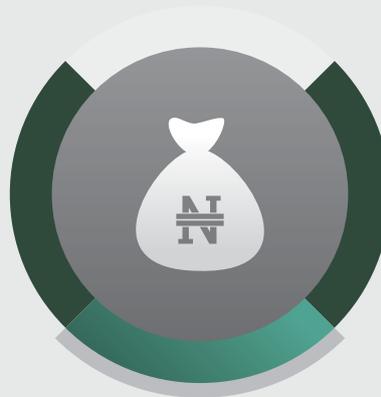
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



Non-Import (Foreign) VAT

Q1 2020
Value Added Tax

N79,315,239,730.27



Q2 2020
Value Added Tax

N82,421,661,761.87

Q3 2020
Value Added Tax

N115,344,250,668.75

Q1-Q3 Total
Value Added Tax

N277,081,152,160.89

YTD% (Q1 - Q3)
2020 / 2019



Growth Rate

7.87

Q on Q
Q3 2020 / Q2 2020



Growth Rate

39.94

Y on Y
Q3 2020 / Q3 2019



Growth Rate

83.08

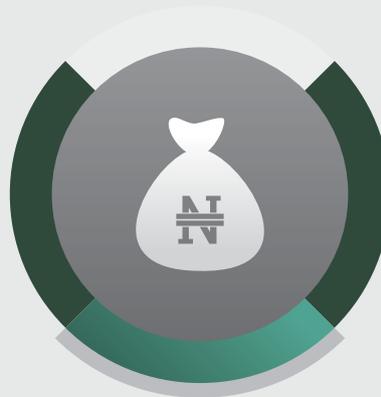
* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020

 NCS-Import VAT

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



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

Q3 2020
Value Added Tax
N94,701,267,256.43

Q1-Q3 Total
Value Added Tax
N248,913,942,088.77

YTD% (Q1 - Q3)
2020 / 2019

Growth Rate
38.39

Q on Q
Q3 2020 / Q2 2020

Growth Rate
16.02

Y on Y
Q3 2020 / Q3 2019

Growth Rate
54.30

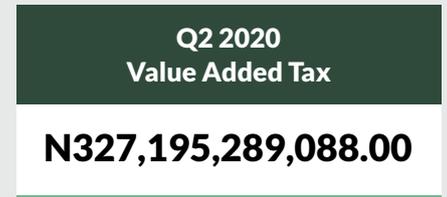
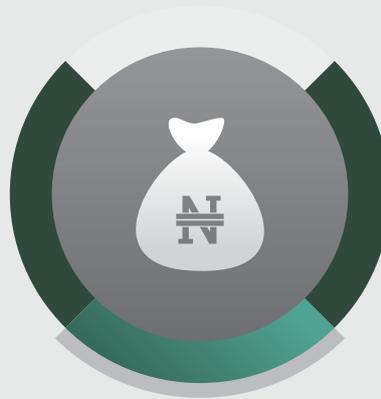
* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2020

Grand Total



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020



* Data is subject to revisions and may change

* Data is subject to revisions and may change

VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020

	Q1 2020	Q2 2020	Q3 2020	Q1-Q3 total	YTD% (Q1 - Q3)	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	2020 / 2019	Q3 2020 / Q2 2020	Q3 2020 / Q3 2019
Agricultural and Plantations	973,267,914.71	828,849,430.88	1,013,777,132.88	2,815,894,478.47	41.62	22.31	62.73
Automobiles and Assemblies	751,569,799.31	526,306,189.13	898,348,241.23	2,176,224,229.67	55.75	70.69	81.73
Banks & Financial Institutions	5,425,572,155.26	5,111,871,736.14	6,871,326,119.18	17,408,770,010.58	37.23	34.42	55.13
Breweries,Bottling and Beverages	14,337,387,390.19	10,429,910,947.95	15,836,087,406.46	40,603,385,744.60	27.59	51.83	62.99
Building and Construction	2,840,938,984.83	2,190,822,742.68	2,938,771,494.34	7,970,533,221.85	10.44	34.14	41.84
Chemicals, Paints and Allied Industries	569,029,027.66	386,766,448.04	816,774,463.81	1,772,569,939.51	22.44	111.18	114.03
Commercial and Trading	17,185,559,257.57	13,919,056,395.00	21,183,829,496.22	52,288,445,148.79	14.50	52.19	46.37
Conglomerates	1,104,447,503.19	1,418,106,905.73	1,742,396,221.44	4,264,950,630.36	23.62	22.87	95.71
Federal Ministries & Parastatals	6,551,098,563.15	5,821,078,628.92	6,377,464,621.81	18,749,641,813.88	(25.25)	9.56	(29.42)
Gas	1,294,001,132.36	1,394,276,103.65	1,121,386,172.43	3,809,663,408.44	5.09	(19.57)	9.82
Hotels and Catering	2,521,163,929.38	1,367,247,607.65	2,148,628,880.74	6,037,040,417.77	0.21	57.15	(5.92)
Local Government Councils	319,035,750.06	483,349,324.87	567,973,313.88	1,370,358,388.81	0.12	17.51	55.11
Mining	61,833,673.63	65,744,595.92	64,500,079.69	192,078,349.24	24.10	(1.89)	45.61
Not Available	5,842,090,589.37	4,545,909,133.21	6,765,490,740.68	17,153,490,463.26	55.16	48.83	106.93
Offshore Operations	592,056,030.83	483,793,877.08	1,418,603,933.75	2,494,453,841.66	37.56	193.22	126.54
Oil Marketing	2,385,256,224.63	1,936,611,317.52	3,084,291,540.41	7,406,159,082.56	13.71	59.26	41.74
Oil Producing	9,353,657,476.62	8,659,903,045.11	11,540,609,381.26	29,554,169,902.99	6.92	33.26	1.77
Other Manufacturig	37,372,276,717.98	30,260,319,823.21	47,074,581,750.69	114,707,178,291.88	19.33	55.57	55.51
Petro-Chemical and Petroleum Refineries	1,312,131,574.38	918,862,071.46	1,699,396,237.80	3,930,389,883.64	22.38	84.95	60.79
Pharmaceutical,Soaps and Toileteries	348,557,568.88	300,220,568.13	386,161,697.79	1,034,939,834.80	39.34	28.63	32.68
Pioneering	868,944,473.12	6,462,032,900.99	1,139,816,076.64	8,470,793,450.75	7.78	(82.36)	(42.30)
Professional Services	38,297,224,939.94	37,627,732,262.43	44,013,954,461.95	119,938,911,664.32	39.49	16.97	37.17
Properties and Investments	1,105,976,944.59	1,049,994,642.66	1,077,060,344.37	3,233,031,931.62	2.69	2.58	(6.27)
Publishing,Printing, Paper Packaging	552,868,191.88	331,473,679.01	473,095,945.01	1,357,437,815.90	5.91	42.73	1.39
State Ministries & Parastatals	10,663,529,267.92	11,841,516,002.82	19,641,429,831.02	42,146,475,101.76	44.11	65.87	82.70
Stevedoring, Clearing and Forwarding	2,072,958,805.16	1,961,789,219.59	2,557,741,778.30	6,592,489,803.05	53.34	30.38	79.73
Textile and Garment industry	306,050,600.29	193,137,970.38	346,269,179.51	845,457,750.18	(2.69)	79.29	36.42
Transport and Haulage Services	7,665,000,259.56	12,634,669,099.24	11,862,899,985.41	32,162,569,344.21	82.34	(6.11)	52.63
Sub-Total (Non-Import VAT) Local	172,673,484,746.45	163,151,352,669.40	214,662,666,528.70	550,487,503,944.55	25.29	31.57	42.41
Non-Import (foreign) VAT	79,315,239,730.27	82,421,661,761.87	115,344,250,668.75	277,081,152,160.89	7.87	39.94	83.08
NCS-Import VAT	72,590,400,175.61	81,622,274,656.73	94,701,267,256.43	248,913,942,088.77	38.39	16.02	54.30
Grand Total	324,579,124,652.33	327,195,289,088.00	424,708,184,453.88	1,076,482,598,194.21	22.87	29.80	54.37

* Data is subject to revisions and may change						
	Q1 2019	Q2 2019	Q3 2019	Q1 - Q3	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	622,980,353.97	1,988,407,216.52	(15.60)	(13.74)
Automobiles and Assemblies	421,443,588.76	481,438,702.64	494,343,327.27	1,397,225,618.67	2.68	86.30
Banks & Financial Institutions	4,195,911,497.61	4,060,359,569.91	4,429,301,861.44	12,685,572,928.96	9.09	(1.92)
Breweries,Bottling and Beverages	10,835,290,704.46	11,272,962,075.34	9,715,723,179.31	31,823,975,959.11	(13.81)	24.10
Building and Construction	2,744,836,873.65	2,400,570,624.59	2,071,957,165.48	7,217,364,663.72	(13.69)	(12.78)
Chemicals, Paints and Allied Industries	522,706,937.42	543,426,279.34	381,609,420.42	1,447,742,637.18	(29.78)	(2.91)
Commercial and Trading	14,924,509,446.19	16,269,201,434.21	14,473,256,932.68	45,666,967,813.08	(11.04)	(9.53)
Conglomerates	1,512,442,362.40	1,047,208,422.52	890,316,026.68	3,449,966,811.60	(14.98)	(14.54)
Federal Ministries & Parastatals	7,937,268,043.87	8,109,935,510.66	9,035,769,071.86	25,082,972,626.39	11.42	88.26
Gas	1,529,466,433.36	1,074,711,768.56	1,021,067,892.84	3,625,246,094.76	(4.99)	(26.79)
Hotels and Catering	1,615,988,078.22	2,124,908,064.49	2,283,728,126.25	6,024,624,268.96	7.47	36.25
Local Government Councils	507,277,849.92	495,197,499.61	366,184,476.97	1,368,659,826.50	(26.05)	(10.04)
Mining	59,884,887.89	50,598,095.44	44,295,888.68	154,778,872.01	(12.46)	(15.95)
Not Available	4,016,993,631.69	3,768,879,140.15	3,269,518,817.95	11,055,391,589.79	(13.25)	30.46
Offshore Operations	529,173,488.54	657,941,208.43	626,213,825.87	1,813,328,522.84	(4.82)	14.12
Oil Marketing	2,340,806,300.43	1,996,390,157.13	2,175,975,703.60	6,513,172,161.16	9.00	24.55
Oil Producing	8,490,827,446.86	7,811,745,534.66	11,339,815,578.15	27,642,388,559.67	45.16	54.35
Other Manufacturig	31,423,299,458.75	34,429,042,995.83	30,271,519,699.97	96,123,862,154.55	(12.08)	(3.85)
Petro-Chemical and Petroleum Refineries	956,166,806.78	1,198,575,081.52	1,056,930,065.54	3,211,671,953.84	(11.82)	7.98
Pharmaceutical,Soaps and Toileteries	201,580,318.33	250,092,740.05	291,057,634.46	742,730,692.84	16.38	64.12
Pioneering	3,522,672,251.92	2,361,324,014.43	1,975,537,803.94	7,859,534,070.29	(16.34)	(12.93)
Professional Services	24,315,013,565.66	29,583,674,334.79	32,086,711,133.08	85,985,399,033.53	8.46	25.50
Properties and Investments	940,729,119.25	1,058,623,649.02	1,149,090,483.70	3,148,443,251.97	8.55	(10.10)
Publishing,Printing, Paper Packaging	365,182,010.80	449,848,248.54	466,631,598.51	1,281,661,857.85	3.73	15.65
State Ministries & Parastatals	8,050,491,035.62	10,445,379,901.29	10,750,739,233.50	29,246,610,170.41	2.92	19.00
Stevedoring, Clearing and Forwarding	1,743,878,248.89	1,132,417,313.43	1,423,079,128.88	4,299,374,691.20	25.67	(4.22)
Textile and Garment industry	298,137,975.21	316,908,615.69	253,826,638.93	868,873,229.83	(19.91)	(16.71)
Transport and Haulage Services	2,434,185,088.46	7,432,803,909.43	7,772,158,690.15	17,639,147,688.04	4.57	285.31
Sub-Total (Non-Import VAT) Local	137,063,473,306.32	151,562,281,898.87	150,739,339,760.08	439,365,094,965.27	(0.54)	17.20
Non-Import (foreign) VAT	98,967,007,748.51	94,904,294,115.91	63,003,577,461.54	256,874,879,325.97	(33.61)	7.07
NCS-Import VAT	53,007,856,392.82	65,476,489,855.17	61,373,302,747.13	179,857,648,995.12	(6.27)	(28.67)
Grand Total	289,038,337,447.65	311,943,065,869.95	275,116,219,968.75	876,097,623,286.36	(11.81)	0.59
* 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
Mining	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
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	7.62	14.31	517,611,797,166.49	1.36
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
Grand Total	269,793,776,057.75	266,731,764,172.63	273,504,620,525.01	298,010,405,441.18	8.96	17.28	1,108,040,566,196.57	13.96

	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				

	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
Professionl 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 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 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 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
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

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