



NATIONAL BUREAU OF STATISTICS

# Sectoral Distribution Of Value Added Tax

(Q1 2021)

**Report Date: May 2021**

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

# CONTENTS

<b>Executive Summary</b> .....	<b>1</b>
 <b>Sectoral Distribution Of Value Added Tax - Q1 2021</b>	
Agricultural and Plantations .....	2
Automobiles and Assemblies .....	3
Banks & Financial Institutions .....	4
Breweries,Bottling and Beverages .....	5
Building and Construction .....	6
Chemicals, Paints and Allied Industries .....	7
Commercial and Trading .....	8
Conglomerates .....	9
Federal Ministries & Parastatals .....	10
Gas .....	11
Hotels and Catering .....	12
Local Government Councils .....	13
Minning .....	14
Other VAT .....	15
Offshore Operations .....	16
Oil Marketing .....	17
Oil Producing .....	18
Other Manufacturig .....	19
Petro-Chemical and Petroleum Refineries .....	20
Pharmaceutical,Soaps and Toileteries .....	21
Pioneering .....	22
Professional Services .....	23
Properties and Investments .....	24
Publishing,Printing, Paper Packaging .....	25
State Ministries & Parastatals .....	26
Stevedoring, Clearing and Forwarding .....	27
Textile and Garment industry .....	28
Transport and Haulage Services .....	29
Sub-Total (Non-Import VAT) Local .....	30
Non-Import (foreign) VAT .....	31
NCS-Import VAT .....	32
Grand Total .....	33
 <b>Appendix</b> .....	 <b>34</b>
 <b>Methodology</b> .....	 <b>43</b>
 <b>Acknowledgements/Contacts</b> .....	 <b>44</b>

## EXECUTIVE SUMMARY

Sectoral distribution of Value Added Tax (VAT) data for Q1 2021 reflected that the sum of N496.39bn was generated as VAT in Q1 2021 as against N454.69bn generated in Q4 2020 and N324.58bn generated in Q1 2020 representing 9.17% increase Quarter-on-Quarter and 52.93% increase Year-on-Year.

Other Manufacturing generated the highest amount of VAT with N49.41bn generated and closely followed by Professional Services generating N42.50bn, State Ministries & Parastatals generating N26.96bn while Mining generated the least and closely followed by Pioneering and Textile and Garment Industry with N48.36m, N77.01m and N289.41m generated respectively.

Out of the total amount generated in Q1 2021, N224.85bn was generated as Non-Import VAT locally while N171.66bn was generated as Non-Import VAT for foreign. The balance of N99.88bn was generated as NCS-Import VAT.

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

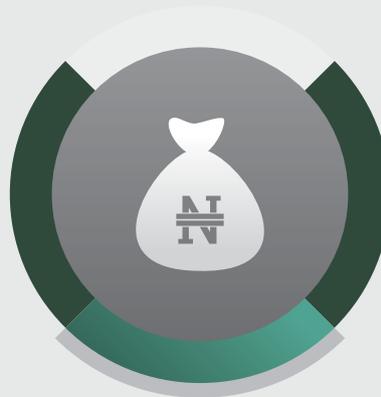
## Agricultural and Plantations



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



#### Agricultural and Plantations



#### Q1 2021 Value Added Tax

**N986,040,359.36**



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**



Q4 2020  
Value Added Tax

**N1,519,931,198.05**

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

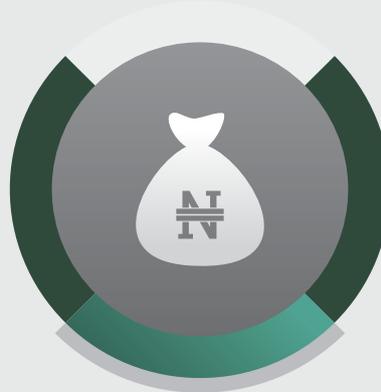
## Automobiles and Assemblies



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



## 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**



Q4 2020  
Value Added Tax

**N650,595,430.35**

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

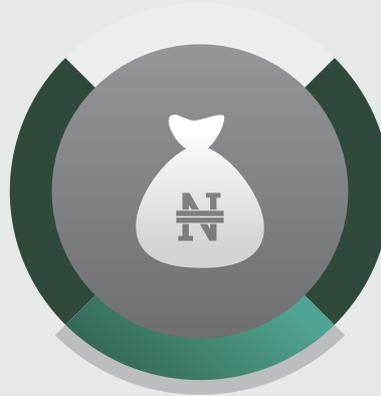
## Banks & Financial Institutions



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



### Banks & Financial Institutions



### Q1 2021 Value Added Tax

**N3,282,578,849.30**



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**



Q4 2020  
Value Added Tax

**N7,360,517,171.70**

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

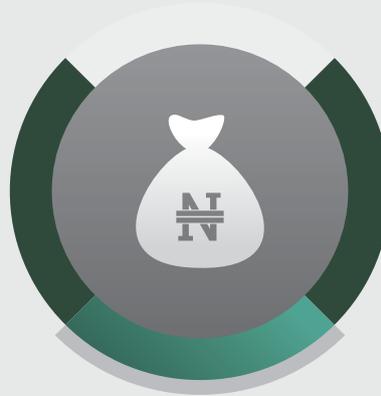
## Breweries, Bottling and Beverages



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



#### Breweries, Bottling and Beverages



#### Q1 2021 Value Added Tax

**N11,854,652,195.68**



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**



Q4 2020  
Value Added Tax

**N19,088,832,651.70**

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

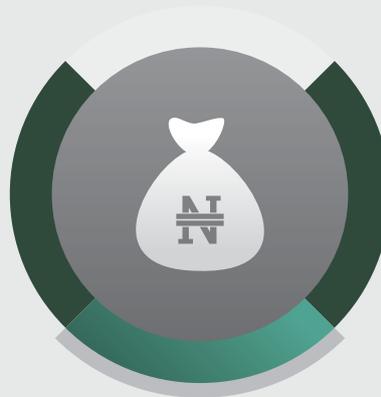
## Building and Construction



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



#### Building and Construction



#### Q1 2021 Value Added Tax

**N2,881,419,694.77**



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**



Q4 2020  
Value Added Tax

**N3,414,509,087.43**

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

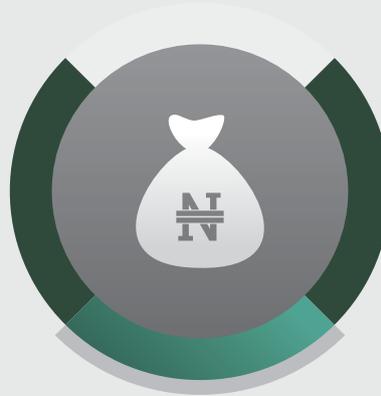
## Chemicals, Paints and Allied Industries



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



#### Chemicals, Paints and Allied Industries



\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

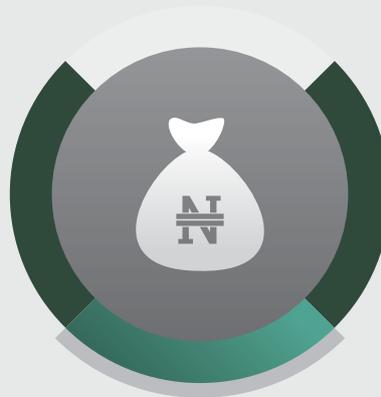
## Commercial and Trading



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



#### Commercial and Trading



#### Q1 2021 Value Added Tax

**N22,803,848,338.30**



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**



Q4 2020  
Value Added Tax

**N25,148,851,029.35**

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

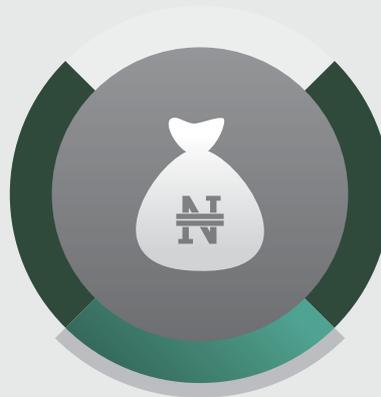
## Conglomerates



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



## Conglomerates



### Q1 2021 Value Added Tax

**N1,134,262,645.71**



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**



Q4 2020  
Value Added Tax

**N2,330,373,702.74**

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

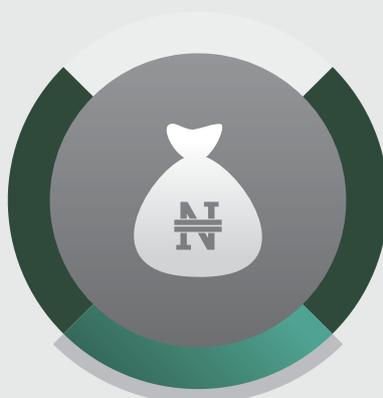
## Federal Ministries & Parastatals



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



#### 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**



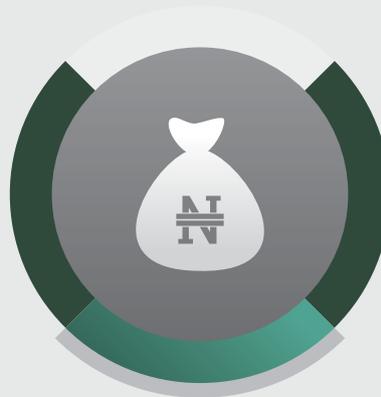
Q4 2020  
Value Added Tax

**N7,516,800,631.51**

\* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Q1 2020 Value Added Tax	Q2 2020 Value Added Tax	Q3 2020 Value Added Tax	Q4 2020 Value Added Tax
<b>N1,294,001,132.36</b>	<b>N1,394,276,103.65</b>	<b>N1,121,386,172.43</b>	<b>N1,045,559,193.97</b>

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

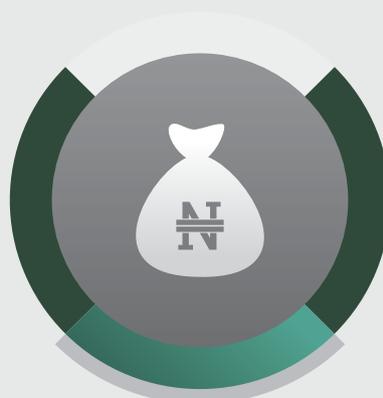
## Hotels and Catering



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



## Hotels and Catering



### Q1 2021 Value Added Tax

**N2,856,389,920.35**



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**



Q4 2020  
Value Added Tax

**N2,272,046,156.81**

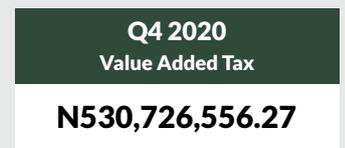
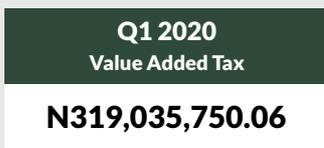
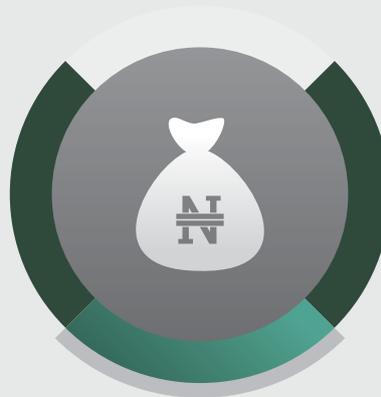
\* Data is subject to revisions and may change



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



#### Local Government Councils



\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

## Mining

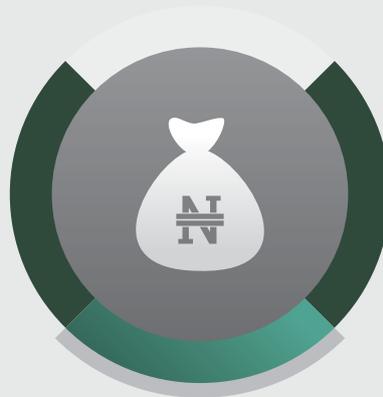


### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



**Q on Q**  
Q4 2020 / Q1 2021

**%**  
Growth Rate  
**(17.87)**



**Y on Y**  
Q1 2020 / Q1 2021

**%**  
Growth Rate  
**(21.80)**

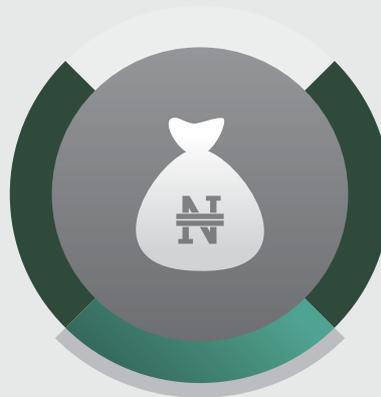
**Q1 2021**  
Value Added Tax  
**N48,355,567.93**

Q1 2020	Q2 2020	Q3 2020	Q4 2020
Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax
<b>N61,833,673.63</b>	<b>N65,744,595.92</b>	<b>N64,500,079.69</b>	<b>N58,876,777.65</b>

\* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Q1 2020 Value Added Tax	Q2 2020 Value Added Tax	Q3 2020 Value Added Tax	Q4 2020 Value Added Tax
<b>N5,842,090,589.37</b>	<b>N4,545,909,133.21</b>	<b>N6,765,490,740.68</b>	<b>N5,749,683,844.48</b>

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

## Offshore Operations



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



## Offshore Operations

**Q on Q**  
Q4 2020 / Q1 2021

**%**  
Growth Rate  
**11.40**



**Y on Y**  
Q1 2020 / Q1 2021

**%**  
Growth Rate  
**167.91**

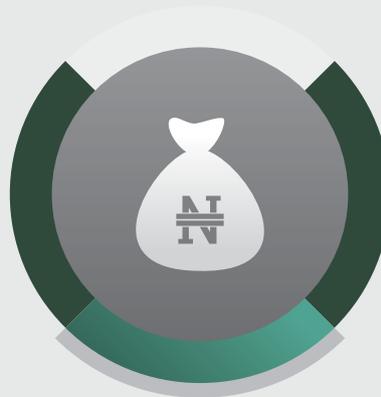
**Q1 2021**  
Value Added Tax  
**N1,586,184,178.60**

Q1 2020	Q2 2020	Q3 2020	Q4 2020
Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax
<b>N592,056,030.83</b>	<b>N483,793,877.08</b>	<b>N1,418,603,933.75</b>	<b>N1,423,891,321.74</b>

\* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021

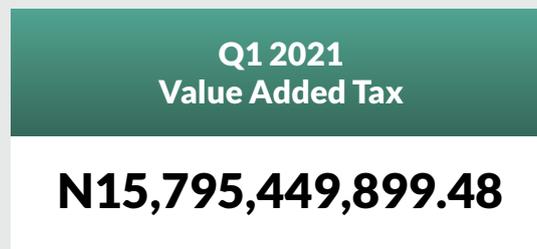
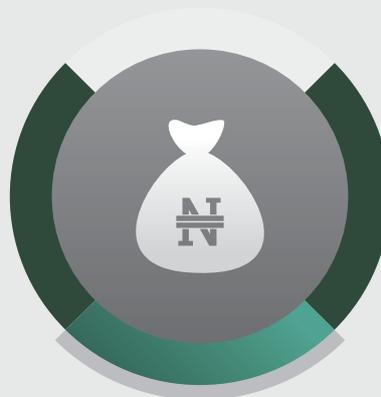


Q1 2020 Value Added Tax	Q2 2020 Value Added Tax	Q3 2020 Value Added Tax	Q4 2020 Value Added Tax
<b>N2,385,256,224.63</b>	<b>N1,936,611,317.52</b>	<b>N3,084,291,540.41</b>	<b>N2,182,183,851.33</b>

\* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Q1 2020 Value Added Tax	Q2 2020 Value Added Tax	Q3 2020 Value Added Tax	Q4 2020 Value Added Tax
<b>N9,353,657,476.62</b>	<b>N8,659,903,045.11</b>	<b>N11,540,609,381.26</b>	<b>N13,827,361,873.22</b>

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

## Other Manufacturing



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



**Q on Q**  
Q4 2020 / Q1 2021

**%**  
Growth Rate  
**25.25**



**Y on Y**  
Q1 2020 / Q1 2021

**%**  
Growth Rate  
**32.20**

**Q1 2021**  
Value Added Tax  
**N49,405,106,053.28**

Q1 2020	Q2 2020	Q3 2020	Q4 2020
Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax
<b>N37,372,276,717.98</b>	<b>N30,260,319,823.21</b>	<b>N47,074,581,750.69</b>	<b>N39,446,380,295.82</b>

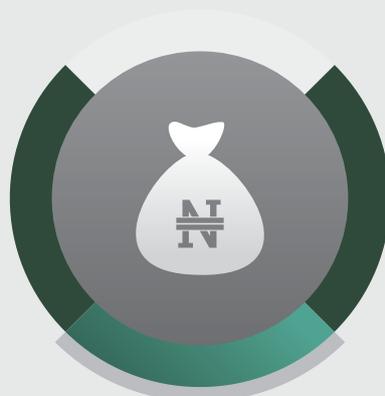
\* Data is subject to revisions and may change



**VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021**



**Petro-Chemical and Petroleum Refineries**



Q1 2020	Q2 2020	Q3 2020	Q4 2020
Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax
<b>N1,312,131,574.38</b>	<b>N918,862,071.46</b>	<b>N1,699,396,237.80</b>	<b>N1,943,265,398.75</b>

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

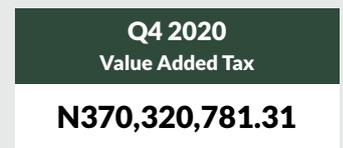
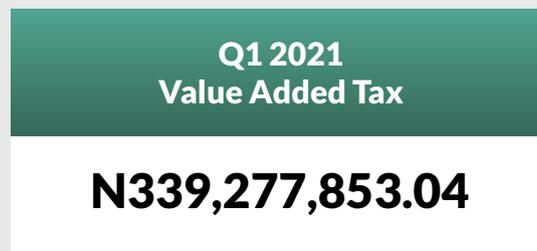
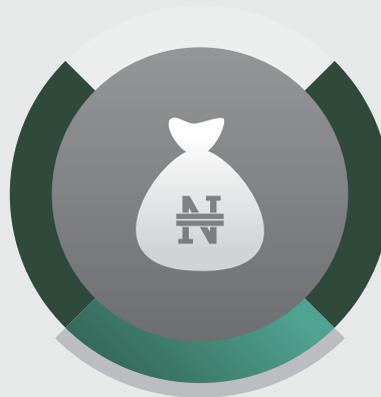
## Pharmaceutical, Soaps and Toileteries



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



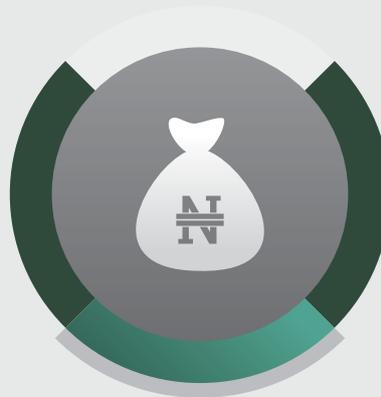
### Pharmaceutical, Soaps and Toileteries



\* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Q1 2020 Value Added Tax	Q2 2020 Value Added Tax	Q3 2020 Value Added Tax	Q4 2020 Value Added Tax
<b>N868,944,473.12</b>	<b>N6,462,032,900.99</b>	<b>N1,139,816,076.64</b>	<b>N185,715,439.52</b>

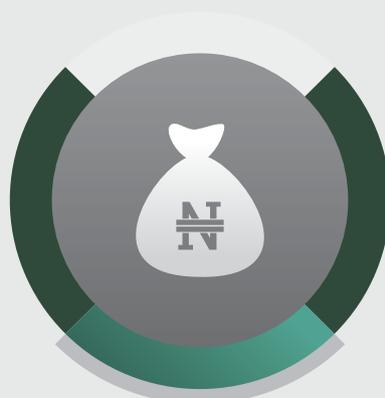
\* Data is subject to revisions and may change



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



### Professional Services



### Q1 2021 Value Added Tax

**N42,501,351,926.49**



**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**



**Q4 2020**  
Value Added Tax

**N42,379,895,809.59**

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

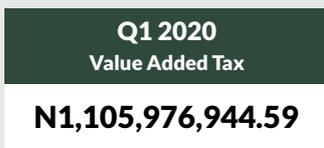
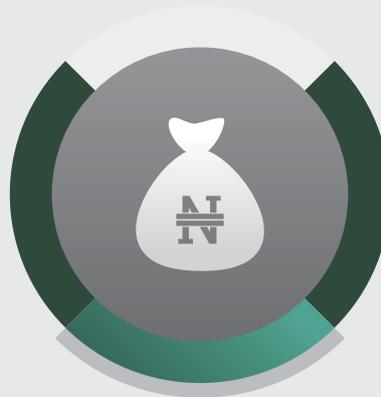
## Properties and Investments



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



### Properties and Investments



\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

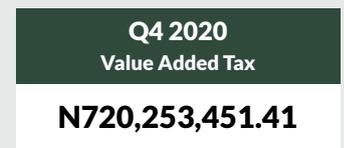
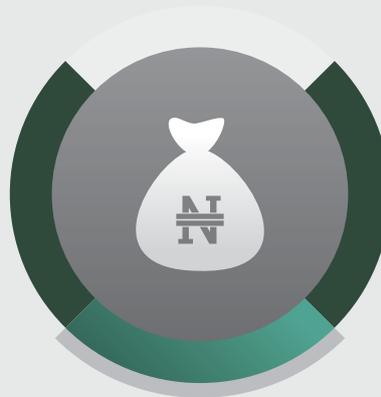
Publishing, Printing, Paper Packaging



## VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Publishing, Printing, Paper Packaging



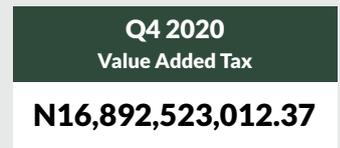
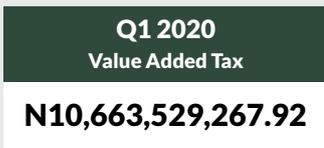
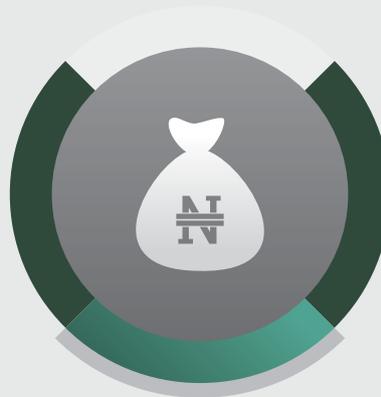
\* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



State Ministries & Parastatals



\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

Stevedoring, Clearing and Forwarding



## VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



### Stevedoring, Clearing and Forwarding

**Q on Q**  
Q4 2020 / Q1 2021

**%**  
Growth Rate  
**(9.38)**



**Y on Y**  
Q1 2020 / Q1 2021

**%**  
Growth Rate  
**9.91**

**Q1 2021**  
Value Added Tax

**N2,278,306,205.50**

Q1 2020	Q2 2020	Q3 2020	Q4 2020
Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax
<b>N2,072,958,805.16</b>	<b>N1,961,789,219.59</b>	<b>N2,557,741,778.30</b>	<b>N2,514,174,078.71</b>

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

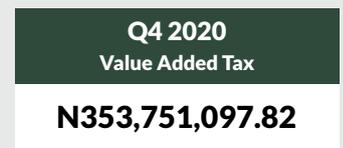
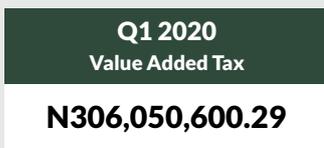
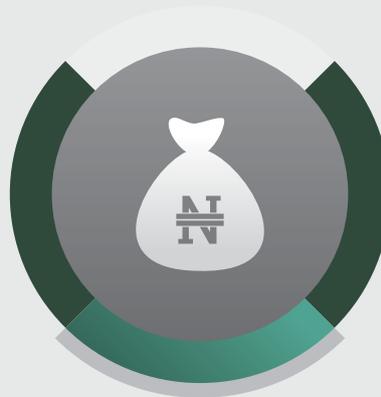
## Textile and Garment industry



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



#### Textile and Garment industry



\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

## Transport and Haulage Services



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



## Transport and Haulage Services

**Q on Q**  
Q4 2020 / Q1 2021

**%**  
Growth Rate

**31.53**



**Y on Y**  
Q1 2020 / Q1 2021

**%**  
Growth Rate

**94.77**

**Q1 2021**  
Value Added Tax

**N14,928,764,197.56**

Q1 2020	Q2 2020	Q3 2020	Q4 2020
Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax
<b>N7,665,000,259.56</b>	<b>N12,634,669,099.24</b>	<b>N11,862,899,985.41</b>	<b>N11,350,462,598.53</b>

\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

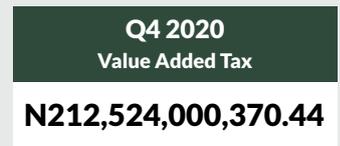
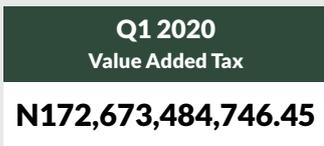
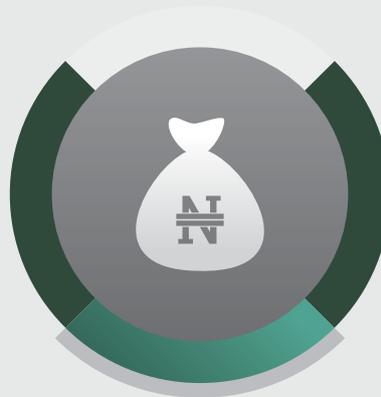
Sub-Total (Non-Import VAT) Local



## VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Sub-Total (Non-Import VAT) Local



\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

## Non-Import (Foreign) VAT



### VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021

#### Non-Import (Foreign) VAT

**Q on Q**  
Q4 2020 / Q1 2021

**%**  
Growth Rate

**19.74**



**Y on Y**  
Q1 2020 / Q1 2021

**%**  
Growth Rate

**116.42**

**Q1 2021**  
Value Added Tax

**N171,656,261,887.12**

Q1 2020	Q2 2020	Q3 2020	Q4 2020
Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax
<b>N79,315,239,730.27</b>	<b>N82,421,661,761.87</b>	<b>N115,344,250,668.75</b>	<b>N143,353,393,780.67</b>

\* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021

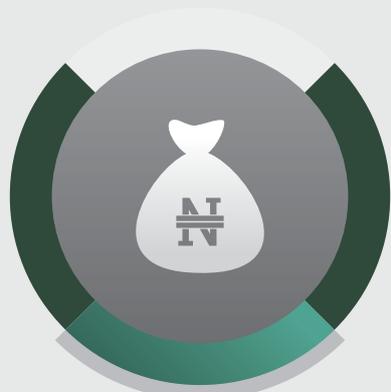
 NCS-Import VAT

**Q on Q**  
Q4 2020 / Q1 2021



Growth Rate

**1.08**



**Y on Y**  
Q1 2020 / Q1 2021



Growth Rate

**37.60**

**Q1 2021**  
Value Added Tax

**N99,881,585,219.13**

			
<b>Q1 2020</b> Value Added Tax	<b>Q2 2020</b> Value Added Tax	<b>Q3 2020</b> Value Added Tax	<b>Q4 2020</b> Value Added Tax
<b>N72,590,400,175.61</b>	<b>N81,622,274,656.73</b>	<b>N94,701,267,256.43</b>	<b>N98,810,817,574.95</b>

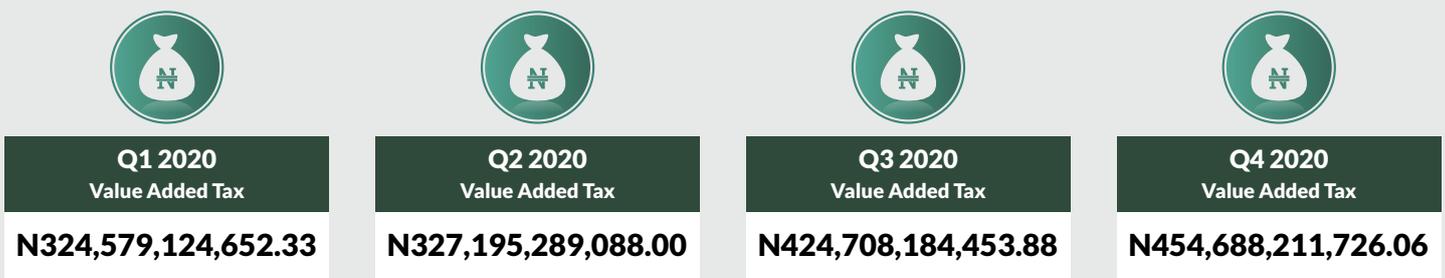
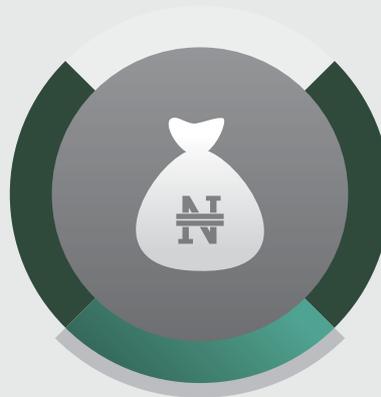
\* Data is subject to revisions and may change

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2021

Grand Total



## VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



\* Data is subject to revisions and may change

## VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021

	Q1 2021	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax	Q4 2020 / Q1 2021	Q1 2020 / Q1 2021
Agricultural and Plantations	986,040,359.36	(35.13)	1.31
Automobiles and Assemblies	642,854,067.21	(1.19)	(14.47)
Banks & Financial Institutions	3,282,578,849.30	(55.40)	(39.50)
Breweries.Bottling and Beverages	11,854,652,195.68	(37.90)	(17.32)
Building and Construction	2,881,419,694.77	(15.61)	1.42
Chemicals, Paints and Allied Industries	981,027,373.87	4.02	72.40
Commercial and Trading	22,803,848,338.30	(9.32)	32.69
Conglomerates	1,134,262,645.71	(51.33)	2.70
Federal Ministries & Parastatals	8,794,586,842.16	17.00	34.25
Gas	1,272,423,968.68	21.70	(1.67)
Hotels and Catering	2,856,389,920.35	25.72	13.30
Local Government Councils	403,973,804.65	(23.88)	26.62
Mining	48,355,567.93	(17.87)	(21.80)
Not Available	5,589,410,739.59	(2.79)	(4.33)
Offshore Operations	1,586,184,178.60	11.40	167.91
Oil Marketing	3,017,954,508.87	38.30	26.53
Oil Producing	15,795,449,899.48	14.23	68.87
Other Manufacturig	49,405,106,053.28	25.25	32.20
Petro-Chemical and Petroleum Refineries	2,171,211,828.19	11.73	65.47
Pharmaceutical,Soaps and Toileteries	339,277,853.04	(8.38)	(2.66)
Pioneering	77,017,755.95	(58.53)	(91.14)
Professional Services	42,501,351,926.49	0.29	10.98
Properties and Investments	1,152,496,500.50	(11.58)	4.21
Publishing,Printing, Paper Packaging	821,663,120.49	14.08	48.62
State Ministries & Parastatals	26,956,141,165.57	59.57	152.79
Stevedoring, Clearing and Forwarding	2,278,306,205.50	(9.38)	9.91
Textile and Garment industry	289,413,987.03	(18.19)	(5.44)
Transport and Haulage Services	14,928,764,197.56	31.53	94.77
<b>Sub-Total (Non-Import VAT) Local</b>	<b>224,852,163,548.11</b>	<b>5.80</b>	<b>30.22</b>
Non-Import (foreign) VAT	171,656,261,887.12	19.74	116.42
NCS-Import VAT	<b>99,881,585,219.13</b>	<b>1.08</b>	<b>37.60</b>
<b>Grand Total</b>	<b>496,390,010,654.36</b>	<b>9.17</b>	<b>52.93</b>

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

	Q1 2020	Q2 2020	Q3 2020	Q4 2020	Q1-Q4 2020 total	YTD% (Q1 - Q4)	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax	2020 / 2019	Q4 2020 / Q3 2020	Q4 2020 / Q4 2019				
Agricultural and Plantations	973,267,914.71	828,849,430.88	1,013,777,132.88	1,519,931,198.05	4,335,825,676.52	65.44	49.93	140.33
Automobiles and Assemblies	751,569,799.31	526,306,189.13	898,348,241.23	650,595,430.35	2,826,819,660.02	47.97	(27.58)	26.78
Banks & Financial Institutions	5,425,572,155.26	5,111,871,736.14	6,871,326,119.18	7,360,517,171.70	24,769,287,182.28	44.40	7.12	64.77
Breweries,Bottling and Beverages	14,337,387,390.19	10,429,910,947.95	15,836,087,406.46	19,088,832,651.70	59,692,218,396.30	46.53	20.54	114.15
Building and Construction	2,840,938,984.83	2,190,822,742.68	2,938,771,494.34	3,414,509,087.43	11,385,042,309.28	11.88	16.19	15.41
Chemicals, Paints and Allied Industries	569,029,027.66	386,766,448.04	816,774,463.81	943,073,614.38	2,715,643,553.89	43.32	15.46	110.97
Commercial and Trading	17,185,559,257.57	13,919,056,395.00	21,183,829,496.22	25,148,851,029.35	77,437,296,178.14	29.48	18.72	77.85
Conglomerates	1,104,447,503.19	1,418,106,905.73	1,742,396,221.44	2,330,373,702.74	6,595,324,333.10	45.04	33.75	112.36
Federal Ministries & Parastatals	6,551,098,563.15	5,821,078,628.92	6,377,464,621.81	7,516,800,631.51	26,266,442,445.39	(24.53)	17.87	(22.67)
Gas	1,294,001,132.36	1,394,276,103.65	1,121,386,172.43	1,045,559,193.97	4,855,222,602.41	6.49	(6.76)	11.91
Hotels and Catering	2,521,163,929.38	1,367,247,607.65	2,148,628,880.74	2,272,046,156.81	8,309,086,574.58	0.23	5.74	0.28
Local Government Councils	319,035,750.06	483,349,324.87	567,973,313.88	530,726,556.27	1,901,084,945.08	(3.20)	(6.56)	(10.84)
Minning	61,833,673.63	65,744,595.92	64,500,079.69	58,876,777.65	250,955,126.89	19.94	(8.72)	8.12
Not Available	5,842,090,589.37	4,545,909,133.21	6,765,490,740.68	5,749,683,844.48	22,903,174,307.74	51.30	(15.01)	40.84
Offshore Operations	592,056,030.83	483,793,877.08	1,418,603,933.75	1,423,891,321.74	3,918,345,163.40	44.41	0.37	58.19
Oil Marketing	2,385,256,224.63	1,936,611,317.52	3,084,291,540.41	2,182,183,851.33	9,588,342,933.89	12.19	(29.25)	7.31
Oil Producing	9,353,657,476.62	8,659,903,045.11	11,540,609,381.26	13,827,361,873.22	43,381,531,776.21	11.83	19.81	24.01
Other Manufacturig	37,372,276,717.98	30,260,319,823.21	47,074,581,750.69	39,446,380,295.82	154,153,558,587.70	24.17	(16.20)	40.79
Petro-Chemical and Petroleum Refineries	1,312,131,574.38	918,862,071.46	1,699,396,237.80	1,943,265,398.75	5,873,655,282.39	44.19	14.35	125.47
Pharmaceutical,Soaps and Toileteries	348,557,568.88	300,220,568.13	386,161,697.79	370,320,781.31	1,405,260,616.11	36.62	(4.10)	29.54
Pioneering	868,944,473.12	6,462,032,900.99	1,139,816,076.64	185,715,439.52	8,656,508,890.27	(15.78)	(83.71)	(92.32)
Professional Services	38,297,224,939.94	37,627,732,262.43	44,013,954,461.95	42,379,895,809.59	162,318,807,473.91	44.85	(3.71)	62.53
Properties and Investments	1,105,976,944.59	1,049,994,642.66	1,077,060,344.37	1,303,444,313.93	4,536,476,245.55	12.25	21.02	45.97
Publishing,Printing, Paper Packaging	552,868,191.88	331,473,679.01	473,095,945.01	720,253,451.41	2,077,691,267.31	18.65	52.24	53.42
State Ministries & Parastatals	10,663,529,267.92	11,841,516,002.82	19,641,429,831.02	16,892,523,012.37	59,038,998,114.13	40.88	(14.00)	33.42
Stevedoring, Clearing and Forwarding	2,072,958,805.16	1,961,789,219.59	2,557,741,778.30	2,514,174,078.71	9,106,663,881.76	61.67	(1.70)	88.54
Textile and Garment industry	306,050,600.29	193,137,970.38	346,269,179.51	353,751,097.82	1,199,208,848.00	(18.88)	2.16	(41.95)
Transport and Haulage Services	7,665,000,259.56	12,634,669,099.24	11,862,899,985.41	11,350,462,598.53	43,513,031,942.74	78.71	(4.32)	69.17
<b>Sub-Total (Non-Import VAT) Local</b>	<b>172,673,484,746.45</b>	<b>163,151,352,669.40</b>	<b>214,662,666,528.70</b>	<b>212,524,000,370.44</b>	<b>763,011,504,314.99</b>	<b>30.52</b>	<b>(1.00)</b>	<b>46.32</b>
<b>Non-Import (foreign) VAT</b>	<b>79,315,239,730.27</b>	<b>82,421,661,761.87</b>	<b>115,344,250,668.75</b>	<b>143,353,393,780.67</b>	<b>420,434,545,941.57</b>	<b>16.96</b>	<b>24.28</b>	<b>39.75</b>
<b>NCS-Import VAT</b>	<b>72,590,400,175.61</b>	<b>81,622,274,656.73</b>	<b>94,701,267,256.43</b>	<b>98,810,817,574.95</b>	<b>347,724,759,663.72</b>	<b>44.57</b>	<b>4.34</b>	<b>62.90</b>
<b>Grand Total</b>	<b>324,579,124,652.33</b>	<b>327,195,289,088.00</b>	<b>424,708,184,453.88</b>	<b>454,688,211,726.06</b>	<b>1,531,170,809,920.28</b>	<b>29.26</b>	<b>7.06</b>	<b>47.39</b>

\* Data is subject to revisions and may change

	Q1 2019	Q2 2019	Q3 2019	Q4 2019	Q1 - Q4
Classification	Value Added Tax				
Agricultural and Plantations	627,309,855.38	738,117,007.17	622,980,353.97	632,441,770.41	2,620,848,986.93
Automobiles and Assemblies	421,443,588.76	481,438,702.64	494,343,327.27	513,161,592.35	1,910,387,211.02
Banks & Financial Institutions	4,195,911,497.61	4,060,359,569.91	4,429,301,861.44	4,467,158,298.58	17,152,731,227.54
Breweries.Bottling and Beverages	10,835,290,704.46	11,272,962,075.34	9,715,723,179.31	8,913,630,505.94	40,737,606,465.05
Building and Construction	2,744,836,873.65	2,400,570,624.59	2,071,957,165.48	2,958,541,259.17	10,175,905,922.89
Chemicals, Paints and Allied Industries	522,706,937.42	543,426,279.34	381,609,420.42	447,027,711.16	1,894,770,348.34
Commercial and Trading	14,924,509,446.19	16,269,201,434.21	14,473,256,932.68	14,140,498,182.31	59,807,465,995.39
Conglomerates	1,512,442,362.40	1,047,208,422.52	890,316,026.68	1,097,374,608.88	4,547,341,420.48
Federal Ministries & Parastatals	7,937,268,043.87	8,109,935,510.66	9,035,769,071.86	9,721,016,883.05	34,803,989,509.44
Gas	1,529,466,433.36	1,074,711,768.56	1,021,067,892.84	934,249,398.70	4,559,495,493.46
Hotels and Catering	1,615,988,078.22	2,124,908,064.49	2,283,728,126.25	2,265,750,153.16	8,290,374,422.12
Local Government Councils	507,277,849.92	495,197,499.61	366,184,476.97	595,237,005.56	1,963,896,832.06
Minning	59,884,887.89	50,598,095.44	44,295,888.68	54,456,507.40	209,235,379.41
Not Available	4,016,993,631.69	3,768,879,140.15	3,269,518,817.95	4,082,519,110.49	15,137,910,700.28
Offshore Operations	529,173,488.54	657,941,208.43	626,213,825.87	900,109,136.86	2,713,437,659.70
Oil Marketing	2,340,806,300.43	1,996,390,157.13	2,175,975,703.60	2,033,605,360.45	8,546,777,521.61
Oil Producing	8,490,827,446.86	7,811,745,534.66	11,339,815,578.15	11,150,265,395.80	38,792,653,955.47
Other Manufacturig	31,423,299,458.75	34,429,042,995.83	30,271,519,699.97	28,018,749,513.16	124,142,611,667.71
Petro-Chemical and Petroleum Refineries	956,166,806.78	1,198,575,081.52	1,056,930,065.54	861,867,478.16	4,073,539,432.00
Pharmaceutical,Soaps and Toileteries	201,580,318.33	250,092,740.05	291,057,634.46	285,872,271.95	1,028,602,964.79
Pioneering	3,522,672,251.92	2,361,324,014.43	1,975,537,803.94	2,419,305,973.15	10,278,840,043.44
Professional Services	24,315,013,565.66	29,583,674,334.79	32,086,711,133.08	26,074,752,081.93	112,060,151,115.46
Properties and Investments	940,729,119.25	1,058,623,649.02	1,149,090,483.70	892,950,847.79	4,041,394,099.76
Publishing,Printing, Paper Packaging	365,182,010.80	449,848,248.54	466,631,598.51	469,466,855.59	1,751,128,713.44
State Ministries & Parastatals	8,050,491,035.62	10,445,379,901.29	10,750,739,233.50	12,661,503,352.59	41,908,113,523.00
Stevedoring, Clearing and Forwarding	1,743,878,248.89	1,132,417,313.43	1,423,079,128.88	1,333,475,801.05	5,632,850,492.25
Textile and Garment industry	298,137,975.21	316,908,615.69	253,826,638.93	609,350,958.53	1,478,224,188.36
Transport and Haulage Services	2,434,185,088.46	7,432,803,909.43	7,772,158,690.15	6,709,669,340.39	24,348,817,028.43
<b>Sub-Total (Non-Import VAT) Local</b>	<b>137,063,473,306.32</b>	<b>151,562,281,898.87</b>	<b>150,739,339,760.08</b>	<b>145,244,007,354.56</b>	<b>584,609,102,319.83</b>
<b>Non-Import (foreign) VAT</b>	<b>98,967,007,748.51</b>	<b>94,904,294,115.91</b>	<b>63,003,577,461.54</b>	<b>102,580,290,406.35</b>	<b>359,455,169,732.32</b>
<b>NCS-Import VAT</b>	<b>53,007,856,392.82</b>	<b>65,476,489,855.17</b>	<b>61,373,302,747.13</b>	<b>60,658,658,316.60</b>	<b>240,516,307,311.72</b>
<b>Grand Total</b>	<b>289,038,337,447.65</b>	<b>311,943,065,869.95</b>	<b>275,116,219,968.75</b>	<b>308,482,956,077.51</b>	<b>1,184,580,579,363.87</b>
<b>* Subject to revisions</b>					-
	151,974,864,141.33	160,380,783,971.08	124,376,880,208.67	163,238,948,722.95	599,971,477,044.04

	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>
	148,396,763,701.30	137,555,853,098.11	144,884,349,125.85	159,591,803,104.82				

	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
Minning	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>
	76,416,311,792.38	70,012,157,323.06	70,012,812,482.93	73,152,388,977.54	289,593,670,575.91

	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
Minning	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>
	66,552,636,995.83	60,966,392,496.44	86,439,990,442.07	89,529,300,831.67	303,488,320,766.01

	Q1 2017	Q2 2017	Q3 2017	Q4 2017	TOTAL
Classification	Value Added Tax				
Agricultural and Plantations	554,910,191.59	497,210,854.92	508,007,319.53	313,531,651.30	1,873,660,017.34
Automobiles and Assemblies	433,374,487.81	503,267,484.76	435,364,692.27	382,359,105.39	1,754,365,770.23
Banks & Financial Institutions	7,174,111,312.74	5,672,146,884.42	3,693,953,125.89	4,216,376,801.12	20,756,588,124.17
Breweries,Bottling and Beverages	9,189,599,854.14	10,071,784,787.75	7,756,396,491.81	8,691,522,373.41	35,709,303,507.11
Building and Construction	2,750,900,474.04	2,073,255,010.58	3,209,037,195.87	5,245,412,072.89	13,278,604,753.38
Chemicals, Paints and Allied Industries	390,428,944.04	478,992,730.53	349,294,807.32	281,290,151.84	1,500,006,633.73
Commercial and Trading	12,898,693,467.98	12,484,431,606.80	11,246,475,074.52	12,874,156,458.41	49,503,756,607.71
Conglomerates	1,004,741,944.80	1,175,584,362.53	1,724,223,662.68	1,396,206,074.03	5,300,756,044.04
Federal Ministries & Parastatals	5,714,979,193.05	7,354,784,112.52	3,927,169,358.11	3,442,890,131.53	20,439,822,795.21
Gas	1,284,826,591.34	1,446,164,953.15	1,378,099,592.74	1,362,825,490.88	5,471,916,628.11
Hotels and Catering	1,323,278,166.23	1,249,571,556.97	1,205,521,783.86	1,185,813,123.39	4,964,184,630.45
Local Government Councils	99,840,894.27	154,716,564.12	184,416,548.60	201,144,856.53	640,118,863.52
Minning	35,069,437.90	34,185,750.80	33,696,152.72	32,517,506.07	135,468,847.49
Not Available	2,201,545,351.94	3,216,773,708.46	1,747,151,996.95	2,615,745,659.59	9,781,216,716.94
Offshore Operations	508,284,070.46	516,442,304.83	410,607,270.78	835,883,735.52	2,271,217,381.59
Oil Marketing	1,668,429,575.35	2,032,477,580.31	1,306,702,534.13	1,424,777,031.23	6,432,386,721.02
Oil Producing	9,925,983,704.73	14,939,517,586.54	12,092,366,685.99	8,173,175,993.51	45,131,043,970.77
Other Manufacturig	28,728,050,117.60	33,692,784,816.21	28,983,557,851.62	28,196,975,390.80	119,601,368,176.23
Petro-Chemical and Petroleum Refineries	1,494,627,192.84	1,360,011,801.40	1,061,988,591.44	955,617,217.26	4,872,244,802.94
Pharmaceutical,Soaps and Toileteries	272,132,003.94	194,261,311.95	193,781,835.05	177,197,061.95	837,372,212.89
Pioneering	979,949,034.42	1,245,584,586.03	1,707,454,741.62	1,971,215,079.38	5,904,203,441.45
Professional Services	20,817,280,804.48	21,637,588,452.19	22,731,878,147.99	22,336,454,324.24	87,523,201,728.90
Properties and Investments	750,215,100.36	709,943,151.61	821,374,100.52	788,350,569.62	3,069,882,922.11
Publishing,Printing, Paper Packaging	872,038,220.81	614,520,462.49	529,163,630.54	507,826,364.25	2,523,548,678.09
State Ministries & Parastatals	11,211,488,882.34	8,741,330,518.21	11,424,634,245.90	9,507,607,274.74	40,885,060,921.19
Stevedoring, Clearing and Forwarding	776,123,116.55	794,722,942.18	1,134,242,721.02	1,003,235,851.37	3,708,324,631.12
Textile and Garment industry	230,892,760.90	279,731,988.31	216,544,311.84	242,276,106.05	969,445,167.10
Transport and Haulage Services	3,350,672,582.62	4,615,205,252.19	5,117,607,203.76	2,728,146,044.60	15,811,631,083.17
<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>
	94,737,994,038.07	108,516,329,348.20	125,429,977,387.26	133,013,404,977.69	461,697,705,751.22

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