

# Sectoral Distribution Of Value Added Tax

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(Q1 2018)

Report Date: May 2018

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# Executive Summary

Sectoral distribution of Value Added Tax (VAT) data for Q1 2018 reflected that the sum of N269.79bn was generated as VAT in Q1 2018 as against N254.10bn generated in Q4 2017 and N221.38bn in Q1 2017 representing 6.17% Increase Quarter-on-Quarter and 21.87% increase Year-on-Year.

Other manufacturing generated the highest amount of VAT with N30.14bn generated and closely followed by Professional Services and Commercial and Trading both generating N16.58bn and N14.93bn respectively while Mining generated the least and closely followed by Pharmaceutical, Soaps & Toiletries and Textile and Garment industry with N46.25 mln, N243.44 mln and N285.43 mln generated respectively.

Out of the total amount generated in Q1 2018, N121.40bn was generated as Non-Import VAT locally while N98.40bn was generated as Non-Import VAT for foreign. The balance of N50.00bn was generated as NCS-Import VAT.

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

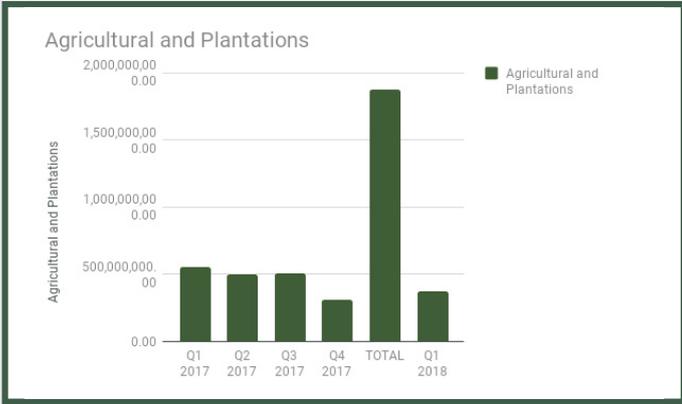
## Agricultural and Plantations



### Agricultural and Plantations



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 372,571,969.54**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 554,910,191.59**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 313,531,651.30**



**Quarter on Quarter %**  
**18.83**



**Year on Year %**  
**(32.86)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

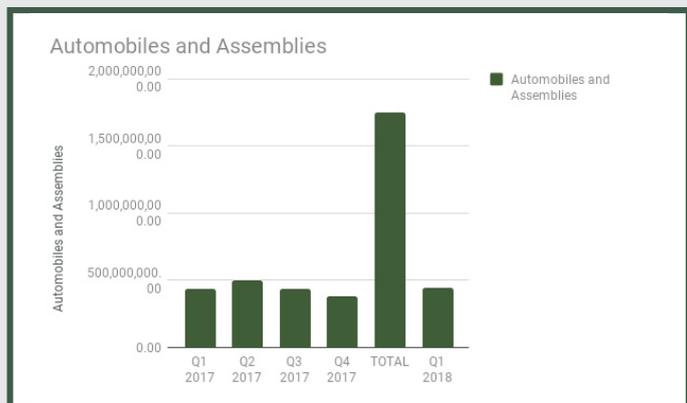
## Automobiles and Assemblies



### Automobiles and Assemblies



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 441,668,045.85**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 433,374,487.81**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 382,359,105.39**



**Quarter on Quarter %**  
**15.51**



**Year on Year %**  
**1.91**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Banks & Financial Institutions

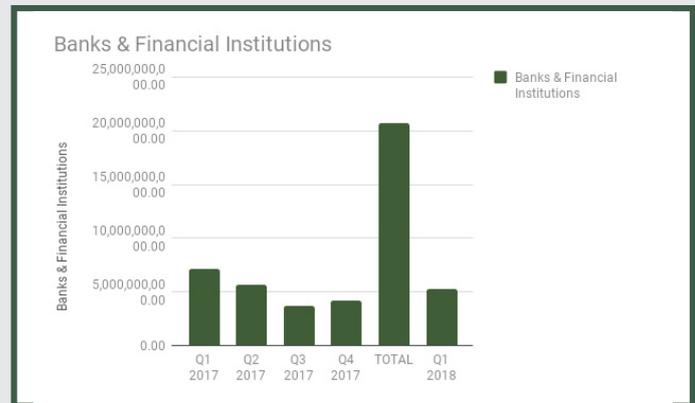


### Banks & Financial Institutions



**Q1 2018**  
Value Added Tax (Naira)

**N 5,293,543,136.46**



**Q1 2017**  
Value Added Tax (Naira)

**N 7,174,111,312.74**



**Q4 2017**  
Value Added Tax (Naira)

**N 4,216,376,801.12**



**Quarter on Quarter %**

**25.55**



**Year on Year %**

**(26.21)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

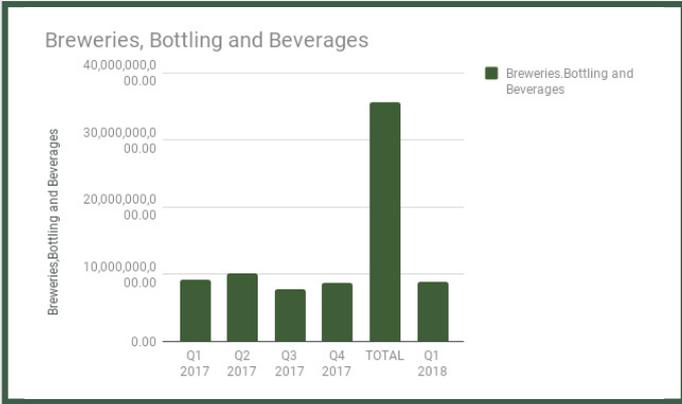
## Breweries, Bottling and Beverages




### Breweries, Bottling and Beverages



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 8,880,145,995.83**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 9,189,599,854.14**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 8,691,522,373.41**



**Quarter on Quarter %**  
**2.17**



**Year on Year %**  
**(3.37)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Building and Construction



### Building and Construction



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 2,384,881,129.40**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 2,750,900,474.04**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 5,245,412,072.89**



**Quarter on Quarter %**  
**(54.53)**



**Year on Year %**  
**(13.31)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

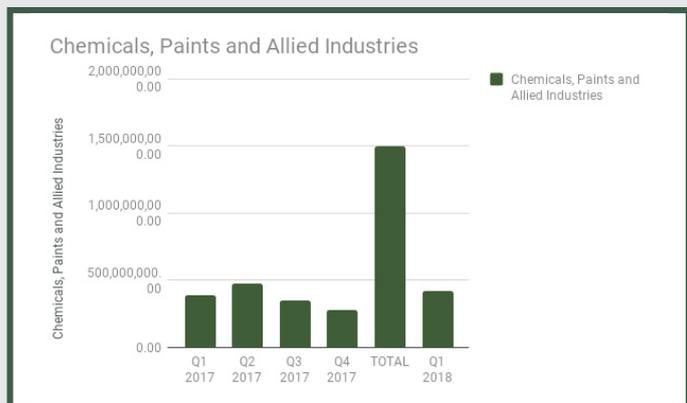
## Chemicals, Paints and Allied Industries



### Chemicals, Paints and Allied Industries



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 420,858,469.37**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 390,428,944.04**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 281,290,151.84**



**Quarter on Quarter %**  
**49.62**



**Year on Year %**  
**7.79**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Commercial and Trading



### Commercial and Trading



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 14,934,496,191.60**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 12,898,693,467.98**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 12,874,156,458.41**



**Quarter on Quarter %**  
**16.00**



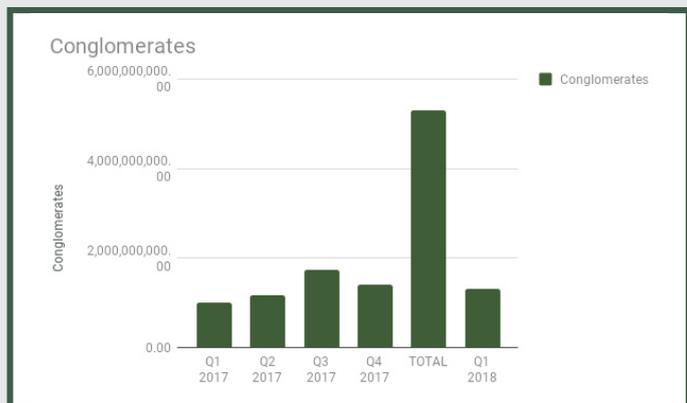
**Year on Year %**  
**15.78**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Conglomerates



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 1,297,878,350.17**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 1,004,741,944.80**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 1,396,206,074.03**



**Quarter on Quarter %**  
**(7.04)**



**Year on Year %**  
**29.18**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

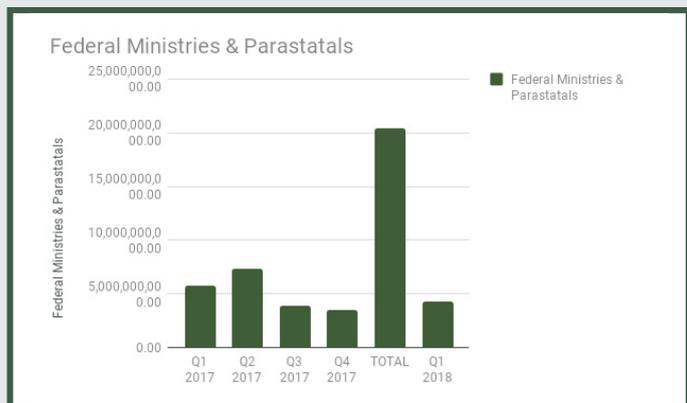
## Federal Ministries & Parastatals



### Federal Ministries & Parastatals



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 4,237,740,192.32**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 5,714,979,193.05**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 3,442,890,131.53**



**Quarter on Quarter %**  
**23.09**



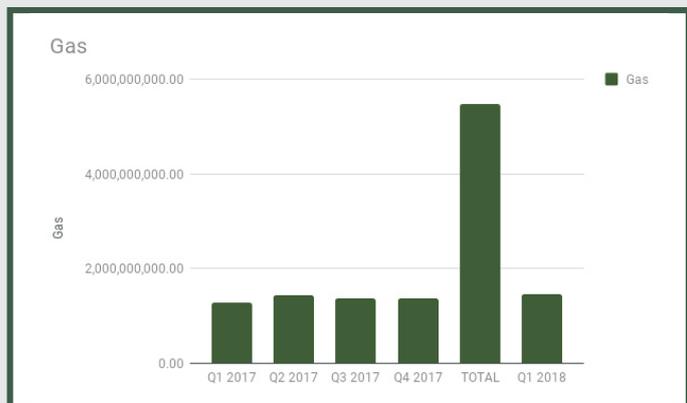
**Year on Year %**  
**(25.85)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

Gas



**Q1 2018**  
Value Added Tax (Naira)  
**N 1,461,808,242.01**



**Q1 2017**  
Value Added Tax (Naira)  
**N 1,284,826,591.34**



**Q4 2017**  
Value Added Tax (Naira)  
**N 1,362,825,490.88**



**Quarter on Quarter %**  
**7.26**



**Year on Year %**  
**13.77**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Hotels and Catering

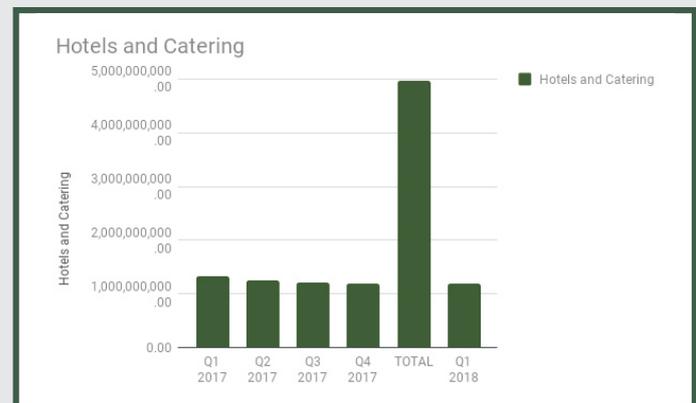


### Hotels and Catering



**Q1 2018  
Value Added Tax (Naira)**

**N 1,184,168,691.05**



**Q1 2017  
Value Added Tax (Naira)**

**N 1,323,278,166.23**



**Q4 2017  
Value Added Tax (Naira)**

**N 1,185,813,123.39**



**Quarter on Quarter %**

**(0.14)**



**Year on Year %**

**(10.51)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Local Government Councils

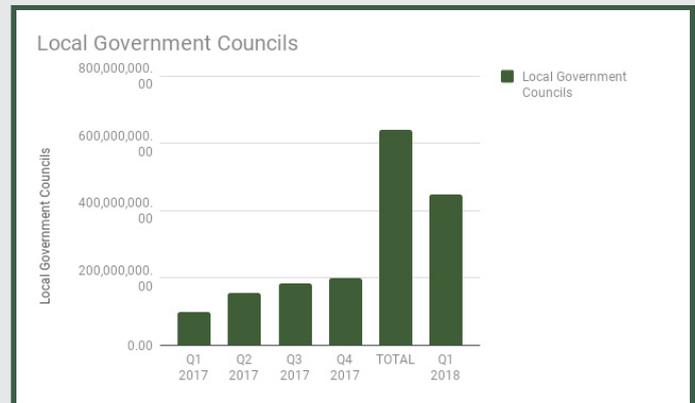


### Local Government Councils



**Q1 2018  
Value Added Tax (Naira)**

**N 449,601,261.13**



**Q1 2017  
Value Added Tax (Naira)**

**N 99,840,894.27**



**Q4 2017  
Value Added Tax (Naira)**

**N 201,144,856.53**



**Quarter on Quarter %**

**(72.20)**



**Year on Year %**

**(82.03)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Minning

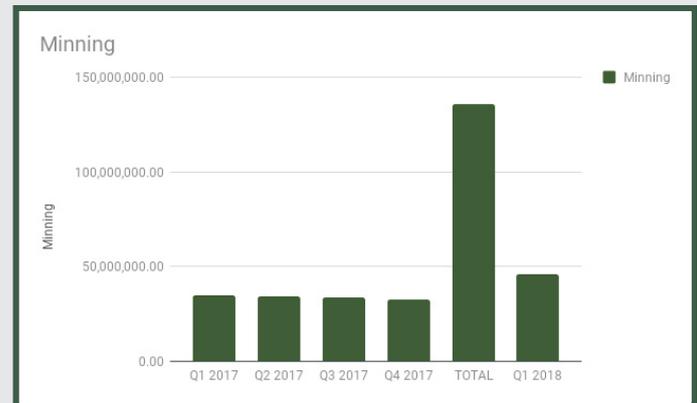


### Minning



**Q1 2018  
Value Added Tax (Naira)**

**N 46,246,872.44**



**Q1 2017  
Value Added Tax (Naira)**

**N 35,069,437.90**



**Q4 2017  
Value Added Tax (Naira)**

**N 32,517,506.07**



**Quarter on Quarter %**

**42.22**



**Year on Year %**

**31.87**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

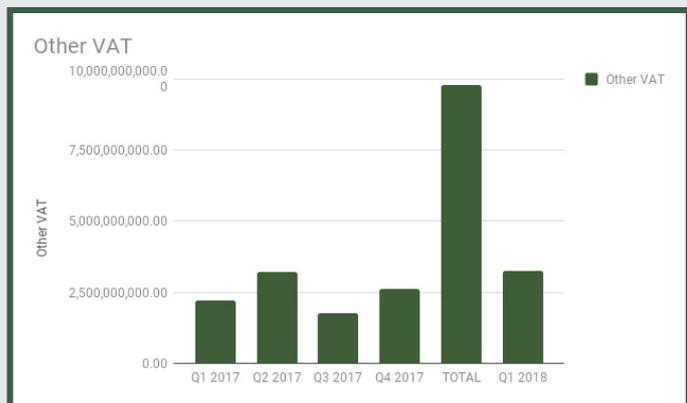
## Other VAT



### Other VAT



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 3,246,225,281.77**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 2,201,545,351.94**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 2,615,745,659.59**



**Quarter on Quarter %**  
**24.10**



**Year on Year %**  
**47.45**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

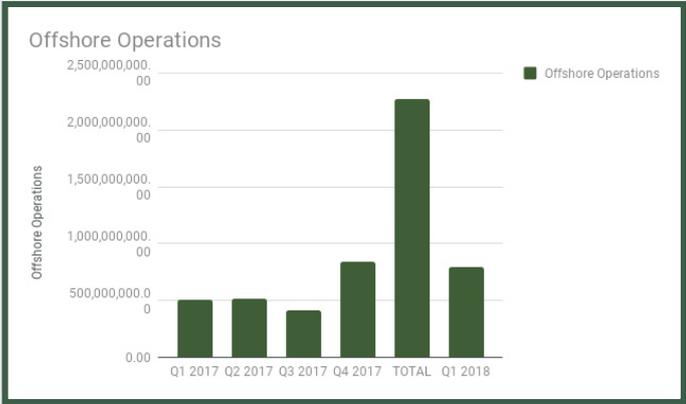
## Offshore Operations




### Offshore Operations



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 797,489,010.66**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 508,284,070.46**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 835,883,735.52**



**Quarter on Quarter %**  
**(4.59)**



**Year on Year %**  
**56.90**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Oil Marketing

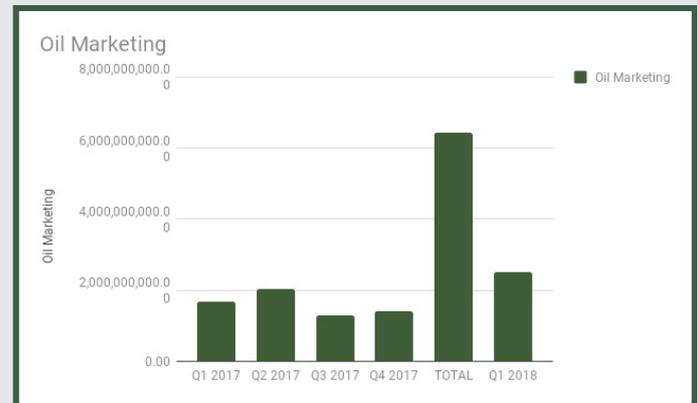


### Oil Marketing



**Q1 2018  
Value Added Tax (Naira)**

**N 2,511,581,413.10**



**Q1 2017  
Value Added Tax (Naira)**

**N 1,668,429,575.35**



**Q4 2017  
Value Added Tax (Naira)**

**N 1,424,777,031.23**



**Quarter on Quarter %**

**76.28**



**Year on Year %**

**50.54**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Oil Producing

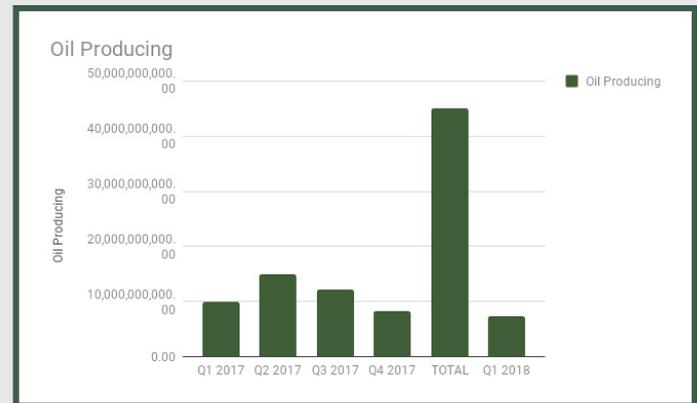


### Oil Producing



**Q1 2018  
Value Added Tax (Naira)**

**N 7,360,317,325.61**



**Q1 2017  
Value Added Tax (Naira)**

**N 9,925,983,704.73**



**Q4 2017  
Value Added Tax (Naira)**

**N 8,173,175,993.51**



**Quarter on Quarter %**

**(9.95)**



**Year on Year %**

**(25.85)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Other Manufacturing

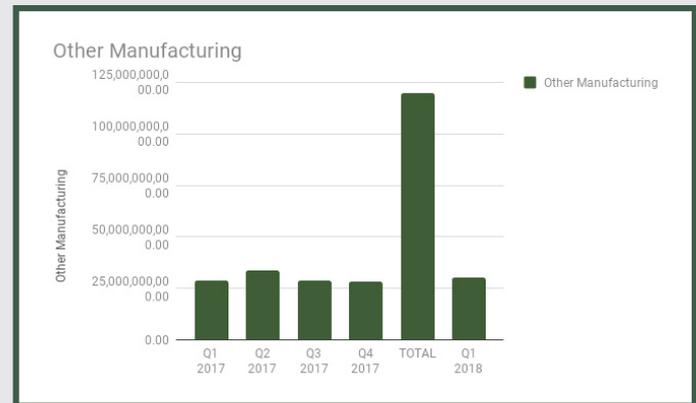


### Other Manufacturing



**Q1 2018  
Value Added Tax (Naira)**

**N 30,136,156,950.56**



**Q1 2017  
Value Added Tax (Naira)**

**N 28,728,050,117.60**



**Q4 2017  
Value Added Tax (Naira)**

**N 28,196,975,390.80**



**Quarter on Quarter %**

**6.88**



**Year on Year %**

**4.90**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Petro-Chemical and Petroleum Refineries

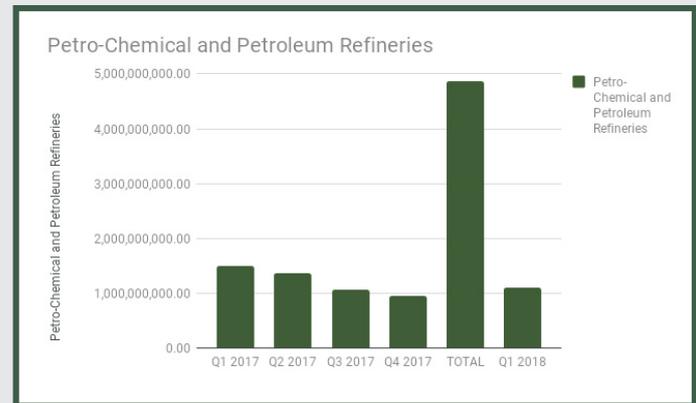


### Petro-Chemical and Petroleum Refineries



**Q1 2018  
Value Added Tax (Naira)**

**N 1,103,752,606.62**



**Q1 2017  
Value Added Tax (Naira)**

**N 1,494,627,192.84**



**Q4 2017  
Value Added Tax (Naira)**

**N 955,617,217.26**



**Quarter on Quarter %**

**15.50**



**Year on Year %**

**(26.15)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Pharmaceutical, Soaps and Toiletries

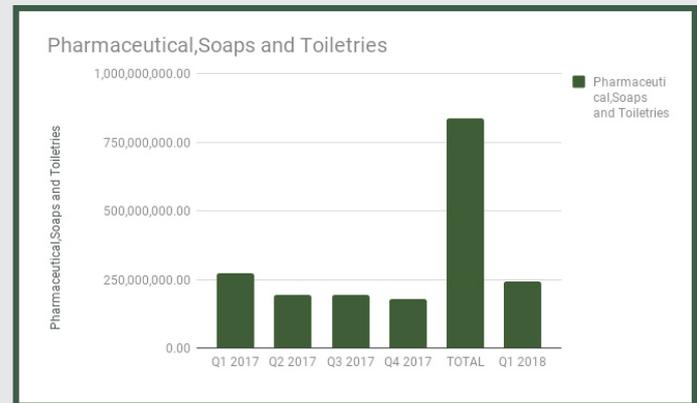


### Pharmaceutical, Soaps and Toiletries



**Q1 2018  
Value Added Tax (Naira)**

**N 243,443,468.02**



**Q1 2017  
Value Added Tax (Naira)**

**N 272,132,003.94**



**Q4 2017  
Value Added Tax (Naira)**

**N 177,197,061.95**



**Quarter on Quarter %**

**37.39**



**Year on Year %**

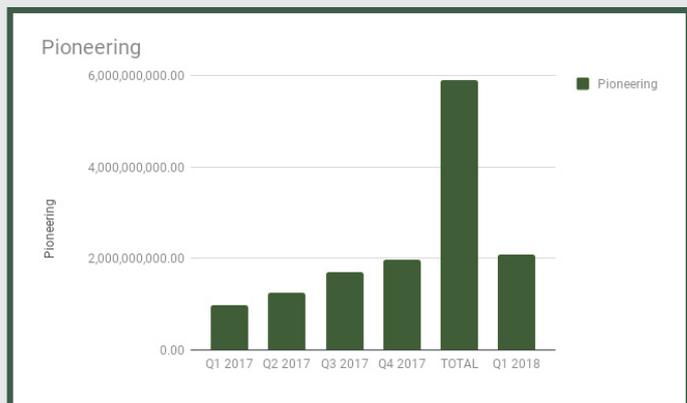
**(10.54)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Pioneering



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 2,090,203,584.62**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 979,949,034.42**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 1,971,215,079.38**



**Quarter on Quarter %**  
**6.04**



**Year on Year %**  
**113.30**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

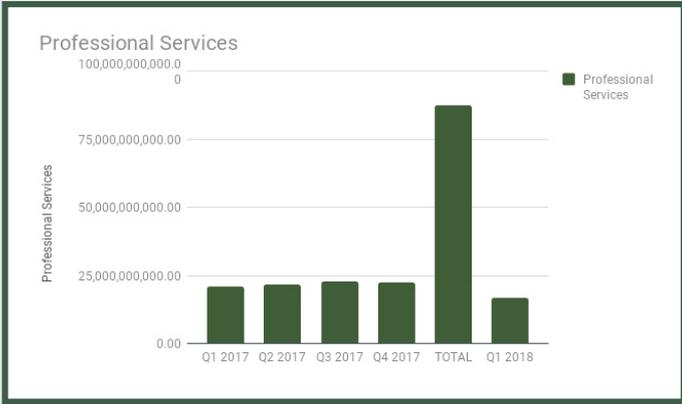
## Professional Services




### Professional Services



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 16,580,442,762.26**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 20,817,280,804.48**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 22,336,454,324.24**



**Quarter on Quarter %**  
**(25.77)**



**Year on Year %**  
**(20.35)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Properties and Investments

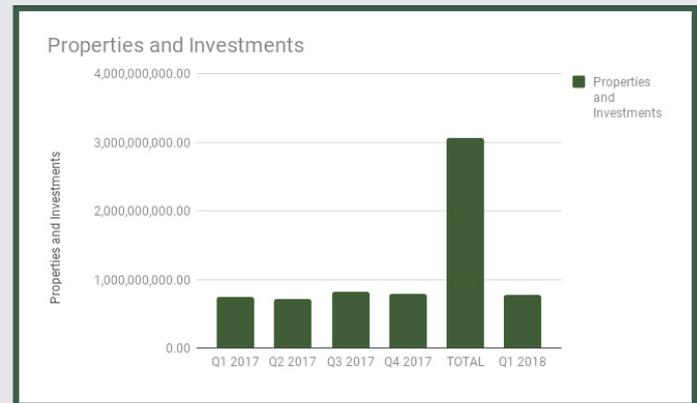


### Properties and Investments



**Q1 2018  
Value Added Tax (Naira)**

**N 774,993,040.60**



**Q1 2017  
Value Added Tax (Naira)**

**N 750,215,100.36**



**Q4 2017  
Value Added Tax (Naira)**

**N 788,350,569.62**



**Quarter on Quarter %**

**(1.69)**



**Year on Year %**

**3.30**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

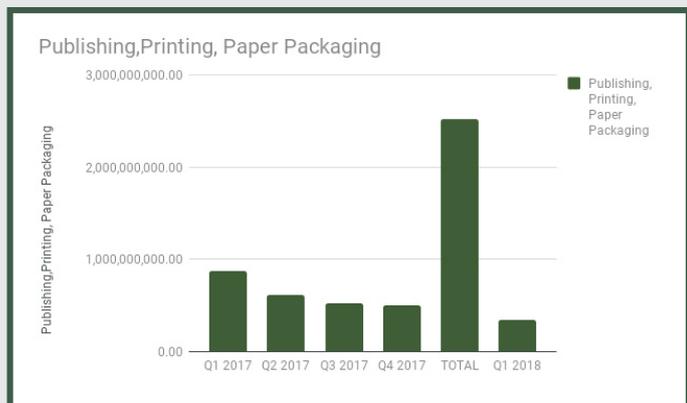
## Publishing, Printing, Paper Packaging



### Publishing, Printing, Paper Packaging



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 339,611,572.64**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 872,038,220.81**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 507,826,364.25**



**Quarter on Quarter %**  
**(33.12)**



**Year on Year %**  
**(61.06)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## State Ministries & Parastatals

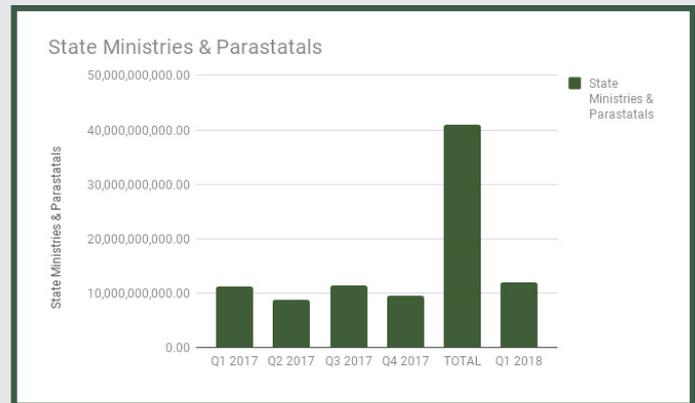


### State Ministries & Parastatals



**Q1 2018  
Value Added Tax (Naira)**

**N 11,883,009,966.23**



**Q1 2017  
Value Added Tax (Naira)**

**N 11,211,488,882.34**



**Q4 2017  
Value Added Tax (Naira)**

**N 9,507,607,274.74**



**Quarter on Quarter %**

**24.98**



**Year on Year %**

**5.99**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Stevedoring, Clearing and Forwarding

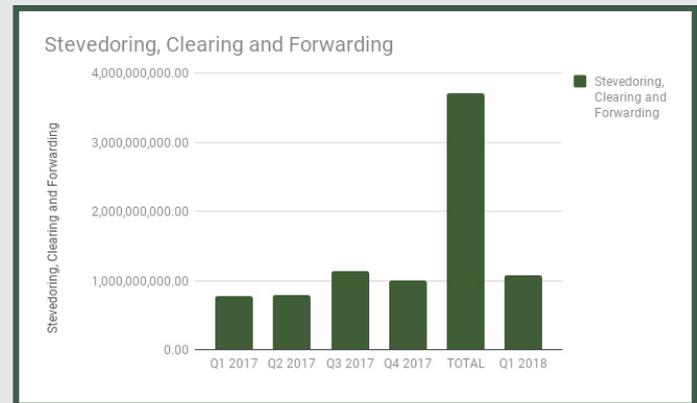


### Stevedoring, Clearing and Forwarding



**Q1 2018  
Value Added Tax (Naira)**

**N 1,079,411,557.61**



**Q1 2017  
Value Added Tax (Naira)**

**N 776,123,116.55**



**Q4 2017  
Value Added Tax (Naira)**

**N 1,003,235,851.37**



**Quarter on Quarter %**

**7.59**



**Year on Year %**

**39.08**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Textile and Garment industry

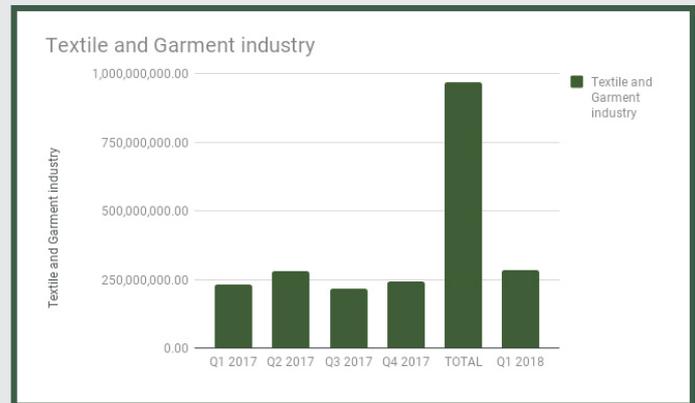


### Textile and Garment industry



**Q1 2018  
Value Added Tax (Naira)**

**N 285,426,100.43**



**Q1 2017  
Value Added Tax (Naira)**

**N 230,892,760.90**



**Q4 2017  
Value Added Tax (Naira)**

**N 242,276,106.05**



**Quarter on Quarter %**

**17.81**



**Year on Year %**

**23.62**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

## Transport and Haulage Services

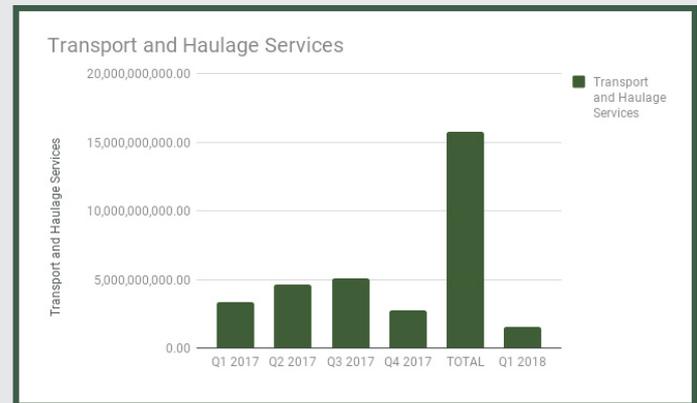


### Transport and Haulage Services



**Q1 2018  
Value Added Tax (Naira)**

**N 1,559,339,168.55**



**Q1 2017  
Value Added Tax (Naira)**

**N 3,350,672,582.62**



**Q4 2017  
Value Added Tax (Naira)**

**N 2,728,146,044.60**



**Quarter on Quarter %**

**(42.84)**



**Year on Year %**

**(53.46)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

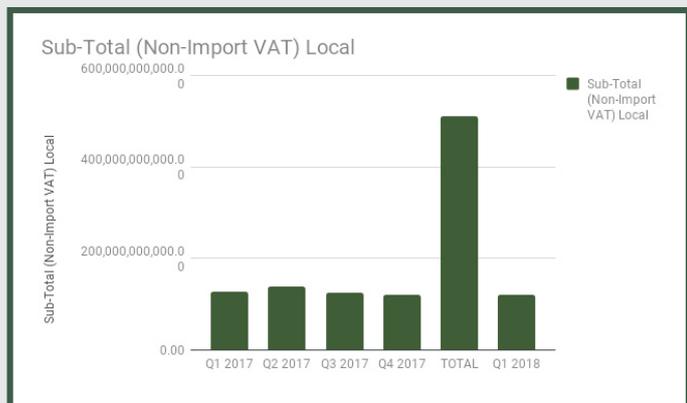
## Sub-Total (Non-Import VAT) Local



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



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 121,397,012,356.45**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 126,642,467,479.27**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 121,090,529,500.90**



**Quarter on Quarter %**  
**0.25**



**Year on Year %**  
**(4.14)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

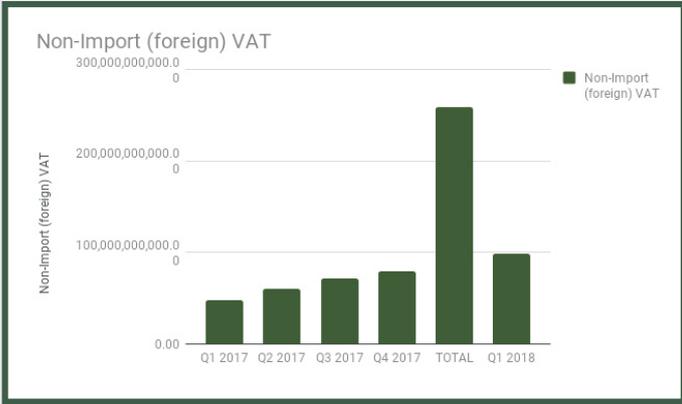
## Non-Import (Foreign) VAT



### Non-Import (Foreign) VAT



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 98,398,952,568.10**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 48,329,387,384.60**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 79,438,699,644.85**



**Quarter on Quarter %**  
**23.87**



**Year on Year %**  
**103.60**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

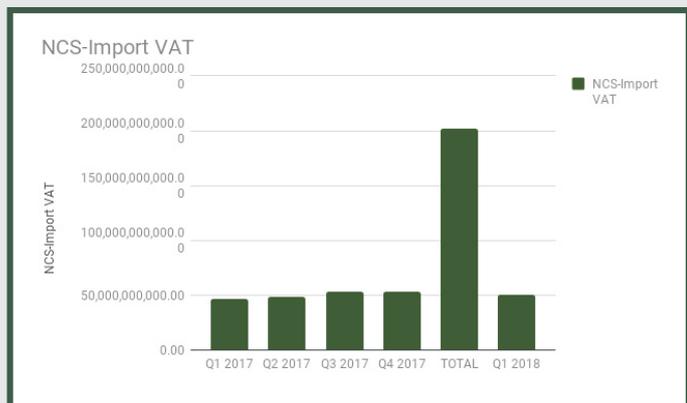
## NCS-Import VAT



### NCS-Import VAT



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 49,997,811,133.20**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 46,408,606,653.47**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 53,574,705,332.84**



**Quarter on Quarter %**  
**(6.68)**



**Year on Year %**  
**7.73**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2018

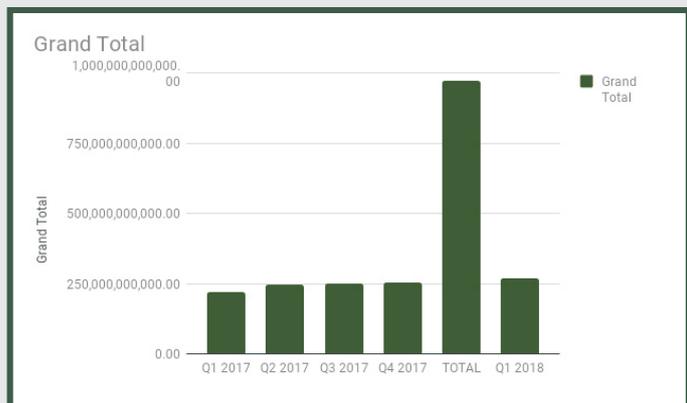
Grand Total



## Grand Total



**Q1 2018**  
**Value Added Tax (Naira)**  
**N 269,793,776,057.75**



**Q1 2017**  
**Value Added Tax (Naira)**  
**N 221,380,461,517.34**



**Q4 2017**  
**Value Added Tax (Naira)**  
**N 254,103,934,478.59**



**Quarter on Quarter %**  
**6.17**



**Year on Year %**  
**21.87**

	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
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 Refineries	1,207,164,942.61	2,763,683,695.02	1,065,405,112.09	3,102,483,199.53
Pharmaceutical, soaps and Toiletries	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>

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

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

	Q1 2018	Quarter on	Year on
Classification	Value Added Tax	Quarter %	Year %
Agricultural and Plantations	372,571,969.54	18.83	(32.86)
Automobiles and Assemblies	441,668,045.85	15.51	1.91
Banks & Financial Institutions	5,293,543,136.46	25.55	(26.21)
Breweries, Bottling and Beverages	8,880,145,995.83	2.17	(3.37)
Building and Construction	2,384,881,129.40	(54.53)	(13.31)
Chemicals, Paints and Allied Industries	420,858,469.37	49.62	7.79
Commercial and Trading	14,934,496,191.60	16.00	15.78
Conglomerates	1,297,878,350.17	(7.04)	29.18
Federal Ministries & Parastatals	4,237,740,192.32	23.09	(25.85)
Gas	1,461,808,242.01	7.26	13.77
Hotels and Catering	1,184,168,691.05	(0.14)	(10.51)
Local Government Councils	449,601,261.13	123.52	350.32
Mining	46,246,872.44	42.22	31.87
Not Available	3,246,225,281.77	24.10	47.45
Offshore Operations	797,489,010.66	(4.59)	56.90
Oil Marketing	2,511,581,413.10	76.28	50.54
Oil Producing	7,360,317,325.61	(9.95)	(25.85)
Other Manufacturing	30,136,156,950.56	6.88	4.90
Petro-Chemical and Petroleum Refineries	1,103,752,606.62	15.50	(26.15)
Pharmaceutical, Soaps and Toiletries	243,443,468.02	37.39	(10.54)
Pioneering	2,090,203,584.62	6.04	113.30
Professional Services	16,580,442,762.26	(25.77)	(20.35)
Properties and Investments	774,993,040.60	(1.69)	3.30
Publishing, Printing, Paper Packaging	339,611,572.64	(33.12)	(61.06)
State Ministries & Parastatals	11,883,009,966.23	24.98	5.99
Stevedoring, Clearing and Forwarding	1,079,411,557.61	7.59	39.08
Textile and Garment industry	285,426,100.43	17.81	23.62
Transport and Haulage Services	1,559,339,168.55	(42.84)	(53.46)
<b>Sub-Total (Non-Import VAT) Local</b>	<b>121,397,012,356.45</b>	<b>0.25</b>	<b>(4.14)</b>
Non-Import (foreign) VAT	98,398,952,568.10	23.87	103.60
NCS-Import VAT	<b>49,997,811,133.20</b>	<b>(6.68)</b>	<b>7.73</b>
<b>Grand Total</b>	<b>269,793,776,057.75</b>	<b>6.17</b>	<b>21.87</b>

# Methodology

Data is provided by the Federal Inland Revenue Service (FIRS) and verified and validated by the National Bureau of Statistics (NBS)

# Acknowledgements/Contacts

## Acknowledgements

We acknowledge the contributions of our strategic partner the Federal Inland Revenue Service (FIRS) and our technical partner, Proshare in the design, concept and production of this publication.



## Contact Us

 @nigerianstat

 NBSNigeria

 [www.nigerianstat.gov.ng](http://www.nigerianstat.gov.ng)

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

 +234 803 386 5388

 [feedback@nigerianstat.gov.ng](mailto:feedback@nigerianstat.gov.ng)