



NATIONAL BUREAU OF STATISTICS

Sectoral Distribution Of Value Added Tax

(Q2 & Q3 2018)

Report Date: December 2018

Contents

Executive Summary	1
 Sectoral Distribution Of Value Added Tax - Q2 & Q3 2018	
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
Mining	14
Other VAT	15
Offshore Operations	16
Oil Marketing	17
Oil Producing	18
Other Manufacturing	19
Petro-Chemical and Petroleum Refineries	20
Pharmaceutical, Soaps and Toiletries	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
 Appendix	
 Methodology	
 Acknowledgements/Contacts	

Executive Summary

Sectoral distribution of Value Added Tax (VAT) data for Q2 and Q3 2018 reflected that the sum of N273.50bn was generated as VAT in Q3 2018 as against N266.73bn generated in Q2 2018 and N269.79bn in Q1 2018 representing 2.54% Increase Quarter-on-Quarter and 9.16% increase Year-on-Year.

Other manufacturing generated the highest amount of VAT with N31.48bn generated and closely followed by Professional Services and Commercial and Trading both generating N25.57bn and N15.99bn respectively while Mining generated the least and closely followed by Pharmaceutical, Soaps & Toiletries and Textile and Automobiles & Assemblies with N52.70 mln, N177.34 mln and N265.35 mln generated respectively.

Out of the total amount generated in Q3 2018, N128.62bn was generated as Non-Import VAT locally while N58.84bn was generated as Non-Import VAT for foreign. The balance of N86.04bn was generated as NCS-Import VAT.

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Agricultural and Plantations



Agricultural and Plantations

Q2 2018
Value Added Tax (Naira)

N 781,422,600.37



Q3 2018
Value Added Tax (Naira)

N 722,240,030.42



Q1 2018
Value Added Tax (Naira)

N 372,571,969.54



Q4 2017
Value Added Tax (Naira)

N 313,531,651.30



Quarter on Quarter %

(7.57)



Year on Year %

42.17

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Automobiles and Assemblies



Automobiles and Assemblies

Q2 2018
Value Added Tax (Naira)

N 488,766,172.99



Q3 2018
Value Added Tax (Naira)

N 265,352,056.45



Q1 2018
Value Added Tax (Naira)

N 441,668,045.85



Q4 2017
Value Added Tax (Naira)

N 382,359,105.39



Quarter on Quarter %

(45.71)



Year on Year %

(39.05)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Banks & Financial Institutions



Banks & Financial Institutions

Q2 2018
Value Added Tax (Naira)

N 4,747,180,945.84



Q3 2018
Value Added Tax (Naira)

N 4,516,161,382.61



Q1 2018
Value Added Tax (Naira)

N 5,293,543,136.46



Q4 2017
Value Added Tax (Naira)

N 4,216,376,801.12



Quarter on Quarter %

(4.87)



Year on Year %

22.26

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Breweries, Bottling and Beverages



Breweries, Bottling and Beverages

Q2 2018
Value Added Tax (Naira)

N 9,434,192,587.06



Q3 2018
Value Added Tax (Naira)

N 7,828,862,601.39



Q1 2018
Value Added Tax (Naira)

N 8,880,145,995.83



Q4 2017
Value Added Tax (Naira)

N 8,691,522,373.41



Quarter on Quarter %

(17.02)



Year on Year %

0.93

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Building and Construction



Building and Construction

Q2 2018
Value Added Tax (Naira)

N 2,671,518,189.61



Q3 2018
Value Added Tax (Naira)

N 2,375,591,919.31



Q1 2018
Value Added Tax (Naira)

N 2,384,881,129.40



Q4 2017
Value Added Tax (Naira)

N 5,245,412,072.89



Quarter on Quarter %

(11.08)



Year on Year %

(25.97)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Chemicals, Paints and Allied Industries



Chemicals, Paints and Allied Industries

Q2 2018
Value Added Tax (Naira)

N 317,151,103.41



Q3 2018
Value Added Tax (Naira)

N 393,037,491.09



Q1 2018
Value Added Tax (Naira)

N 420,858,469.37



Q4 2017
Value Added Tax (Naira)

N 281,290,151.84



Quarter on Quarter %

23.93



Year on Year %

12.52

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Commercial and Trading



Commercial and Trading

Q2 2018
Value Added Tax (Naira)

N16,108,378,714.74



Q3 2018
Value Added Tax (Naira)

N15,998,630,572.91



Q1 2018
Value Added Tax (Naira)

N14,934,496,191.60



Q4 2017
Value Added Tax (Naira)

N 12,874,156,458.41



Quarter on Quarter %

(0.68)



Year on Year %

42.25

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Conglomerates



Conglomerates

Q2 2018
Value Added Tax (Naira)

N1,138,103,220.09



Q3 2018
Value Added Tax (Naira)

N1,041,845,733.91



Q1 2018
Value Added Tax (Naira)

N 1,297,878,350.17



Q4 2017
Value Added Tax (Naira)

N 1,396,206,074.03



Quarter on Quarter %

(8.46)



Year on Year %

(39.58)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Federal Ministries & Parastatals



Federal Ministries & Parastatals

Q2 2018
Value Added Tax (Naira)

N5,548,924,072.10



Q3 2018
Value Added Tax (Naira)

N4,799,725,913.39



Q1 2018
Value Added Tax (Naira)

N 4,237,740,192.32



Q4 2017
Value Added Tax (Naira)

N 3,442,890,131.53



Quarter on Quarter %

(13.50)



Year on Year %

22.22

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Gas




Gas

Q2 2018
Value Added Tax (Naira)
N1,269,281,250.95



Q3 2018
Value Added Tax (Naira)
N1,394,720,443.19



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



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



Quarter on Quarter %
9.88



Year on Year %
1.21

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Hotels and Catering



Hotels and Catering

Q2 2018
Value Added Tax (Naira)

N1,184,168,691.05



Q3 2018
Value Added Tax (Naira)

N 1,617,377,425.40



Q1 2018
Value Added Tax (Naira)

N 1,184,168,691.05



Q4 2017
Value Added Tax (Naira)

N 1,185,813,123.39



Quarter on Quarter %

3.63



Year on Year %

39.04

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Local Government Councils



Local Government Councils

Q2 2018
Value Added Tax (Naira)

N362,004,639.63



Q3 2018
Value Added Tax (Naira)

N407,053,634.06



Q1 2018
Value Added Tax (Naira)

N 449,601,261.13



Q4 2017
Value Added Tax (Naira)

N 201,144,856.53



Quarter on Quarter %

12.44



Year on Year %

120.73

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Minning



Q2 2018
Value Added Tax (Naira)
N47,849,681.32



Q3 2018
Value Added Tax (Naira)
N52,701,931.42



Q1 2018
Value Added Tax (Naira)
N 46,246,872.44



Q4 2017
Value Added Tax (Naira)
N 32,517,506.07



Quarter on Quarter %
10.14



Year on Year %
56.40

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Other VAT



Other VAT

Q2 2018
Value Added Tax (Naira)
N3,841,448,674.58



Q3 2018
Value Added Tax (Naira)
N2,506,186,298.24



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



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



Quarter on Quarter %
(34.76)



Year on Year %
43.44

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Offshore Operations



Offshore Operations

Q2 2018
Value Added Tax (Naira)

N547,301,553.28



Q3 2018
Value Added Tax (Naira)

N548,727,850.95



Q1 2018
Value Added Tax (Naira)

N 797,489,010.66



Q4 2017
Value Added Tax (Naira)

N 835,883,735.52



Quarter on Quarter %

0.26



Year on Year %

33.64

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Oil Marketing



Q2 2018
Value Added Tax (Naira)
N1,729,451,370.07



Q3 2018
Value Added Tax (Naira)
N1,747,025,624.31



Q1 2018
Value Added Tax (Naira)
N 2,511,581,413.10



Q4 2017
Value Added Tax (Naira)
N 1,424,777,031.23



Quarter on Quarter %
1.02



Year on Year %
33.70

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Oil Producing



Q2 2018
Value Added Tax (Naira)
N7,837,873,141.10



Q3 2018
Value Added Tax (Naira)
N7,346,683,522.57



Q1 2018
Value Added Tax (Naira)
N 7,360,317,325.61



Q4 2017
Value Added Tax (Naira)
N 8,173,175,993.51



Quarter on Quarter %
(6.27)



Year on Year %
(39.25)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Other Manufacturing



Other Manufacturing

Q2 2018
Value Added Tax (Naira)

N32,458,907,161.33



Q3 2018
Value Added Tax (Naira)

N31,483,381,172.83



Q1 2018
Value Added Tax (Naira)

N 30,136,156,950.56



Q4 2017
Value Added Tax (Naira)

N 28,196,975,390.80



Quarter on Quarter %

(3.01)



Year on Year %

8.62

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Petro-Chemical and Petroleum Refineries



Petro-Chemical and Petroleum Refineries

Q2 2018
Value Added Tax (Naira)

N1,425,359,948.74



Q3 2018
Value Added Tax (Naira)

N978,846,773.72



Q1 2018
Value Added Tax (Naira)

N 1,103,752,606.62



Q4 2017
Value Added Tax (Naira)

N 955,617,217.26



Quarter on Quarter %

(31.33)



Year on Year %

(7.83)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Pharmaceutical, Soaps and Toileteries



Pharmaceutical, Soaps and Toileteries

Q2 2018
Value Added Tax (Naira)

N153,399,721.13



Q3 2018
Value Added Tax (Naira)

N177,340,965.57



Q1 2018
Value Added Tax (Naira)

N 243,443,468.02



Q4 2017
Value Added Tax (Naira)

N 177,197,061.95



Quarter on Quarter %

15.61



Year on Year %

(8.48)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Pioneering



Q2 2018
Value Added Tax (Naira)
N2,023,604,284.24



Q3 2018
Value Added Tax (Naira)
N2,268,820,728.51



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



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



Quarter on Quarter %
12.12



Year on Year %
32.88

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Professional Services



Professional Services

Q2 2018
Value Added Tax (Naira)

N20,016,808,207.84



Q3 2018
Value Added Tax (Naira)

N25,567,594,205.19



Q1 2018
Value Added Tax (Naira)

N 16,580,442,762.26



Q4 2017
Value Added Tax (Naira)

N 22,336,454,324.24



Quarter on Quarter %

27.73



Year on Year %

12.47

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Properties and Investments



Properties and Investments

Q2 2018
Value Added Tax (Naira)

N1,075,258,270.28



Q3 2018
Value Added Tax (Naira)

N1,278,221,918.15



Q1 2018
Value Added Tax (Naira)

N 774,993,040.60



Q4 2017
Value Added Tax (Naira)

N 788,350,569.62



Quarter on Quarter %

18.88



Year on Year %

55.62

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Publishing, Printing, Paper Packaging



Publishing, Printing, Paper Packaging

Q2 2018
Value Added Tax (Naira)

N527,992,343.26



Q3 2018
Value Added Tax (Naira)

N403,500,908.05



Q1 2018
Value Added Tax (Naira)

N 339,611,572.64



Q4 2017
Value Added Tax (Naira)

N 507,826,364.25



Quarter on Quarter %

(23.58)



Year on Year %

(23.75)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

State Ministries & Parastatals



State Ministries & Parastatals

Q2 2018
Value Added Tax (Naira)

N9,334,975,100.20



Q3 2018
Value Added Tax (Naira)

N9,034,149,822.69



Q1 2018
Value Added Tax (Naira)

N 11,883,009,966.23



Q4 2017
Value Added Tax (Naira)

N 9,507,607,274.74



Quarter on Quarter %

(3.22)



Year on Year %

(20.92)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Stevedoring, Clearing and Forwarding



Stevedoring, Clearing and Forwarding

Q2 2018
Value Added Tax (Naira)

N1,359,678,620.77



Q3 2018
Value Added Tax (Naira)

N1,485,824,513.79



Q1 2018
Value Added Tax (Naira)

N 1,079,411,557.61



Q4 2017
Value Added Tax (Naira)

N 1,003,235,851.37



Quarter on Quarter %

9.28



Year on Year %

31.00

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Textile and Garment industry



Textile and Garment industry

Q2 2018
Value Added Tax (Naira)

N346,125,285.09



Q3 2018
Value Added Tax (Naira)

N304,767,244.65



Q1 2018
Value Added Tax (Naira)

N 285,426,100.43



Q4 2017
Value Added Tax (Naira)

N 242,276,106.05



Quarter on Quarter %

(11.95)



Year on Year %

40.74

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Transport and Haulage Services



Transport and Haulage Services

Q2 2018
Value Added Tax (Naira)

N1,965,576,789.10



Q3 2018
Value Added Tax (Naira)

N2,017,126,682.69



Q1 2018
Value Added Tax (Naira)

N 1,559,339,168.55



Q4 2017
Value Added Tax (Naira)

N 2,728,146,044.60



Quarter on Quarter %

2.62



Year on Year %

(60.58)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Sub-Total (Non-Import VAT) Local



 Sub-Total (Non-Import VAT) Local

Q2 2018
Value Added Tax (Naira)
N129,175,911,074.52



Q3 2018
Value Added Tax (Naira)
N128,620,271,399.16



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



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



Quarter on Quarter %
(0.43)



Year on Year %
2.79

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Non-Import (Foreign) VAT



Non-Import (Foreign) VAT

Q2 2018
Value Added Tax (Naira)

N81,168,642,102.12



Q3 2018
Value Added Tax (Naira)

N58,842,934,481.79



Q1 2018
Value Added Tax (Naira)

N 98,398,952,568.10



Q4 2017
Value Added Tax (Naira)

N 79,438,699,644.85



Quarter on Quarter %

(27.51)



Year on Year %

(18.38)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

NCS-Import VAT



NCS-Import VAT

Q2 2018
Value Added Tax (Naira)

N56,387,210,995.99



Q3 2018
Value Added Tax (Naira)

N86,041,414,644.06



Q1 2018
Value Added Tax (Naira)

N 49,997,811,133.20



Q4 2017
Value Added Tax (Naira)

N 53,574,705,332.84



Quarter on Quarter %

52.59



Year on Year %

61.33

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 & Q3 2018

Grand Total



Grand Total

Q2 2018
Value Added Tax (Naira)
N266,731,764,172.63



Q3 2018
Value Added Tax (Naira)
N273,504,620,525.01



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



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



Quarter on Quarter %
2.54



Year on Year %
9.16

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

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

Note: please note that this analysis is based on local collection only, it does not include foreign collector
VAT on Non-Import
VAT on Import (NCS)CB

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

	Q1 2016	Q2 2016	Q3 2016	Q4 2016	TOTAL
Classification	Value Added Tax				
Agricultural and Plantations	575,596,363.88	574,607,597.85	333,568,989.30	268,549,293.05	1,752,322,244.08
Automobiles and Assemblies	353,739,858.96	263,774,263.24	356,719,948.54	687,057,729.84	1,661,291,800.58
Banks & Financial Institutions	5,046,306,470.24	6,229,267,488.81	6,960,378,570.96	6,813,474,683.20	25,049,427,213.21
Breweries.Bottling and Beverages	7,099,045,516.52	9,012,579,857.20	6,875,395,155.60	7,256,230,833.55	30,243,251,362.87
Building and Construction	1,831,299,991.29	1,999,626,117.47	1,864,436,140.23	2,698,679,897.59	8,394,042,146.58
Chemicals, Paints and Allied Industries	287,569,089.13	353,264,545.19	351,186,358.30	445,393,311.86	1,437,413,304.48
Commercial and Trading	13,740,854,019.23	13,150,006,523.47	10,713,326,578.39	12,608,989,712.01	50,213,176,833.10
Conglomerates	855,069,162.98	999,460,869.03	1,247,986,041.99	1,023,523,533.54	4,126,039,607.54
Federal Ministries & Parastatals	7,728,253,828.22	10,726,210,419.95	5,817,196,768.82	5,502,592,894.35	29,774,253,911.34
Gas	913,621,108.35	937,692,701.17	1,076,137,984.64	1,672,264,153.77	4,599,715,947.93
Hotels and Catering	1,232,005,275.39	1,272,389,972.04	1,128,715,130.77	1,306,149,086.37	4,939,259,464.57
Local Government Councils	555,679,666.31	90,913,129.27	191,838,016.79	359,110,678.54	1,197,541,490.91
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
Sub-Total (Non-Import VAT) Local	119,875,538,958.90	126,061,727,200.81	110,255,190,187.23	117,823,919,018.92	474,016,375,365.86
Non-Import (foreign) VAT	28,114,663,825.48	25,431,456,156.64	32,425,639,404.35	39,661,280,151.45	125,633,039,537.92
NCS-Import VAT	38,437,973,170.35	35,534,936,339.80	54,014,351,037.72	49,868,020,680.22	177,855,281,228.09
Grand Total	186,428,175,954.73	187,028,119,697.25	196,695,180,629.30	207,353,219,850.59	777,504,696,131.87

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

	Q1 2018	Q2 2018	Q3 2018	Quarter on	Year on
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Quarter %	Year %
Agricultural and Plantations	372,571,969.54	781,422,600.37	722,240,030.42	(7.57)	42.17
Automobiles and Assemblies	441,668,045.85	488,766,172.99	265,352,056.45	(45.71)	(39.05)
Banks & Financial Institutions	5,293,543,136.46	4,747,180,945.84	4,516,161,382.61	(4.87)	22.26
Breweries.Bottling and Beverages	8,880,145,995.83	9,434,192,587.06	7,828,862,601.39	(17.02)	0.93
Building and Construction	2,384,881,129.40	2,671,518,189.61	2,375,591,919.31	(11.08)	(25.97)
Chemicals, Paints and Allied Industries	420,858,469.37	317,151,103.41	393,037,491.09	23.93	12.52
Commercial and Trading	14,934,496,191.60	16,108,378,714.74	15,998,630,572.91	(0.68)	42.25
Conglomerates	1,297,878,350.17	1,138,103,220.09	1,041,845,733.91	(8.46)	(39.58)
Federal Ministries & Parastatals	4,237,740,192.32	5,548,924,072.10	4,799,725,913.39	(13.50)	22.22
Gas	1,461,808,242.01	1,269,281,250.95	1,394,720,443.19	9.88	1.21
Hotels and Catering	1,184,168,691.05	1,617,377,425.40	1,676,149,457.10	3.63	39.04
Local Government Councils	449,601,261.13	362,004,639.63	407,053,634.06	12.44	120.73
Mining	46,246,872.44	47,849,681.32	52,701,931.42	10.14	56.40
Not Available	3,246,225,281.77	3,841,448,674.58	2,506,186,298.24	(34.76)	43.44
Offshore Operations	797,489,010.66	547,301,553.28	548,727,850.95	0.26	33.64
Oil Marketing	2,511,581,413.10	1,729,451,370.07	1,747,025,624.31	1.02	33.70
Oil Producing	7,360,317,325.61	7,837,873,141.10	7,346,683,522.57	(6.27)	(39.25)
Other Manufacturig	30,136,156,950.56	32,458,907,161.33	31,483,381,172.83	(3.01)	8.62
Petro-Chemical and Petroleum Refineries	1,103,752,606.62	1,425,359,948.74	978,846,773.72	(31.33)	(7.83)
Pharmaceutical,Soaps and Toileteries	243,443,468.02	153,399,721.13	177,340,965.57	15.61	(8.48)
Pioneering	2,090,203,584.62	2,023,604,284.24	2,268,820,728.51	12.12	32.88
Professional Services	16,580,442,762.26	20,016,808,207.84	25,567,594,205.19	27.73	12.47
Properties and Investments	774,993,040.60	1,075,258,270.28	1,278,221,918.15	18.88	55.62
Publishing,Printing, Paper Packaging	339,611,572.64	527,992,343.26	403,500,908.05	(23.58)	(23.75)
State Ministries & Parastatals	11,883,009,966.23	9,334,975,100.20	9,034,149,822.69	(3.22)	(20.92)
Stevedoring, Clearing and Forwarding	1,079,411,557.61	1,359,678,620.77	1,485,824,513.79	9.28	31.00
Textile and Garment industry	285,426,100.43	346,125,285.09	304,767,244.65	(11.95)	40.74
Transport and Haulage Services	1,559,339,168.55	1,965,576,789.10	2,017,126,682.69	2.62	(60.58)
Sub-Total (Non-Import VAT) Local	121,397,012,356.45	129,175,911,074.52	128,620,271,399.16	(0.43)	2.79
Non-Import (foreign) VAT	98,398,952,568.10	81,168,642,102.12	58,842,934,481.79	(27.51)	(18.38)
NCS-Import VAT	49,997,811,133.20	56,387,210,995.99	86,041,414,644.06	52.59	61.33
Grand Total	269,793,776,057.75	266,731,764,172.63	273,504,620,525.01	2.54	9.16

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

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

 +234 803 386 5388

 feedback@nigerianstat.gov.ng