



NATIONAL BUREAU OF STATISTICS

Sectoral Distribution Of Value Added Tax

(Q4 & Full Year 2018)

Report Date: February 2019

Data Source: National Bureau of Statistics (NBS)

Contents

Executive Summary	1
Sectoral Distribution Of Value Added Tax - Q4 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	34
Methodology	40
Acknowledgements/Contacts	41

Executive Summary

Sectoral distribution of Value Added Tax (VAT) data Q4 2018 reflected that the sum of N298.01bn was generated as VAT in Q4 2018 as against N273.50bn generated in Q3 2018 and N266.73bn in Q2 2018 representing 8.96% Increase Quarter-on-Quarter and 17.28% Year-on-Year.

Other manufacturing generated the highest amount of VAT with N28.82bn generated and closely followed by Professional Services and Commercial and Trading both generating N24.12bn and N16.02bn respectively while Mining generated the least and closely followed by Pharmaceutical, Soaps & Toiletries and Chemical, Paints and Allied Industries with N35.75 mln, N209.33 mln and N258.39 mln generated respectively.

Out of the total amount generated in Q4 2018, N138.42bn was generated as Non-Import VAT locally while N47.89bn was generated as Non-Import VAT for foreign. The balance of N111.71bn was generated as NCS-Import VAT.

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Agricultural and Plantations



Agricultural and Plantations



Q4 2018
Value Added Tax (Naira)

N591,696,863.90



Q1 2018
Value Added Tax (Naira)

N372,571,969.54



Q2 2018
Value Added Tax (Naira)

N781,422,600.37



Q3 2018
Value Added Tax (Naira)

N722,240,030.42



Quarter on Quarter %
(Q4 2018 / Q3 2018)

(18.07)



Year on Year %
(Q4 2018 / Q4 2017)

88.72

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Automobiles and Assemblies



Automobiles and Assemblies



Q4 2018
Value Added Tax (Naira)

N360,545,832.61



Q1 2018
Value Added Tax (Naira)

N441,668,045.85



Q2 2018
Value Added Tax (Naira)

N488,766,172.99



Q3 2018
Value Added Tax (Naira)

N265,352,056.45



Quarter on Quarter %
(Q4 2018 / Q3 2018)

35.87



Year on Year %
(Q4 2018 / Q4 2017)

(5.70)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Banks & Financial Institutions



Banks & Financial Institutions



Q4 2018
Value Added Tax (Naira)

N3,940,876,070.49



Q1 2018
Value Added Tax (Naira)

N5,293,543,136.46



Q2 2018
Value Added Tax (Naira)

N4,747,180,945.84



Q3 2018
Value Added Tax (Naira)

N4,516,161,382.61



Quarter on Quarter %
(Q4 2018 / Q3 2018)

(12.74)



Year on Year %
(Q4 2018 / Q4 2017)

(6.53)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Breweries, Bottling and Beverages



Breweries, Bottling and Beverages



Q4 2018
Value Added Tax (Naira)

N9,784,491,995.09



Q1 2018
Value Added Tax (Naira)

N8,880,145,995.83



Q2 2018
Value Added Tax (Naira)

N9,434,192,587.06



Q3 2018
Value Added Tax (Naira)

N7,828,862,601.39



Quarter on Quarter %
(Q4 2018 / Q3 2018)

24.98



Year on Year %
(Q4 2018 / Q4 2017)

12.58

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Building and Construction



Building and Construction



Q4 2018
Value Added Tax (Naira)

N2,571,540,415.47



Q1 2018
Value Added Tax (Naira)

N2,384,881,129.40



Q2 2018
Value Added Tax (Naira)

N2,671,518,189.61



Q3 2018
Value Added Tax (Naira)

N2,375,591,919.31



Quarter on Quarter %
(Q4 2018 / Q3 2018)

8.25



Year on Year %
(Q4 2018 / Q4 2017)

(50.98)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Chemicals, Paints and Allied Industries



Chemicals, Paints and Allied Industries



Q4 2018
Value Added Tax (Naira)

N258,386,701.66



Q1 2018
Value Added Tax (Naira)

N420,858,469.37



Q2 2018
Value Added Tax (Naira)

N317,151,103.41



Q3 2018
Value Added Tax (Naira)

N393,037,491.09



Quarter on Quarter %
(Q4 2018 / Q3 2018)

(34.26)



Year on Year %
(Q4 2018 / Q4 2017)

(8.14)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Commercial and Trading



Commercial and Trading



Q4 2018
Value Added Tax (Naira)

N16,020,845,602.92



Q1 2018
Value Added Tax (Naira)

N14,934,496,191.60



Q2 2018
Value Added Tax (Naira)

N16,108,378,714.74



Q3 2018
Value Added Tax (Naira)

N15,998,630,572.91



Quarter on Quarter %
(Q4 2018 / Q3 2018)

0.14

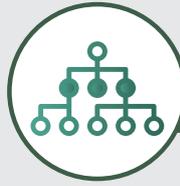


Year on Year %
(Q4 2018 / Q4 2017)

24.44

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Conglomerates



Conglomerates



Q4 2018
Value Added Tax (Naira)

N1,648,909,738.50



Q1 2018
Value Added Tax (Naira)

N1,297,878,350.17



Q2 2018
Value Added Tax (Naira)

N1,138,103,220.09



Q3 2018
Value Added Tax (Naira)

N1,041,845,733.91

2018
Full Year

Total

N5,126,737,042.67

2018
Year on Year %

Growth Rate

-3.28



Quarter on Quarter %
(Q4 2018 / Q3 2018)

58.27



Year on Year %
(Q4 2018 / Q4 2017)

18.10

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Federal Ministries & Parastatals



Federal Ministries & Parastatals



Q4 2018
Value Added Tax (Naira)

N4,856,761,226.19



Q1 2018
Value Added Tax (Naira)

N4,237,740,192.32



Q2 2018
Value Added Tax (Naira)

N5,548,924,072.10



Q3 2018
Value Added Tax (Naira)

N4,799,725,913.39



Quarter on Quarter %
(Q4 2018 / Q3 2018)

1.19



Year on Year %
(Q4 2018 / Q4 2017)

41.07

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Gas



Gas



Q4 2018
Value Added Tax (Naira)

N1,618,186,649.85



Q1 2018
Value Added Tax (Naira)

N1,461,808,242.01



Q2 2018
Value Added Tax (Naira)

N1,269,281,250.95



Q3 2018
Value Added Tax (Naira)

N1,394,720,443.19

2018
Full Year

Total

N5,743,996,586.00

2018
Year on Year %

Growth Rate

4.97



Quarter on Quarter %
(Q4 2018 / Q3 2018)

16.02



Year on Year %
(Q4 2018 / Q4 2017)

18.74

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Hotels and Catering



Hotels and Catering



Q4 2018
Value Added Tax (Naira)

N1,812,246,433.78



Q1 2018
Value Added Tax (Naira)

N1,184,168,691.05



Q2 2018
Value Added Tax (Naira)

N1,617,377,425.40



Q3 2018
Value Added Tax (Naira)

N1,676,149,457.10

2018
Full Year



Total

N6,289,942,007.33

2018
Year on Year %



Growth Rate

26.71



Quarter on Quarter %
(Q4 2018 / Q3 2018)

8.12

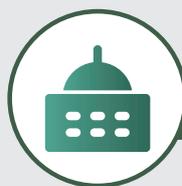


Year on Year %
(Q4 2018 / Q4 2017)

52.83

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Local Government Councils



Local Government Councils



Q4 2018
Value Added Tax (Naira)

N319,749,837.69



Q1 2018
Value Added Tax (Naira)

N449,601,261.13



Q2 2018
Value Added Tax (Naira)

N362,004,639.63



Q3 2018
Value Added Tax (Naira)

N407,053,634.06



Quarter on Quarter %
(Q4 2018 / Q3 2018)

(21.45)



Year on Year %
(Q4 2018 / Q4 2017)

58.96

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Minning



Minning



Q4 2018
Value Added Tax (Naira)

N35,745,954.87



Q1 2018
Value Added Tax (Naira)

N46,246,872.44



Q2 2018
Value Added Tax (Naira)

N47,849,681.32



Q3 2018
Value Added Tax (Naira)

N52,701,931.42



Quarter on Quarter %
(Q4 2018 / Q3 2018)

(32.17)



Year on Year %
(Q4 2018 / Q4 2017)

9.93

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Other VAT



Other VAT



Q4 2018
Value Added Tax (Naira)

N3,343,397,988.27



Q1 2018
Value Added Tax (Naira)

N3,246,225,281.77



Q2 2018
Value Added Tax (Naira)

N3,841,448,674.58



Q3 2018
Value Added Tax (Naira)

N2,506,186,298.24



Quarter on Quarter %
(Q4 2018 / Q3 2018)

33.41



Year on Year %
(Q4 2018 / Q4 2017)

27.82

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Offshore Operations



Offshore Operations



Q4 2018
Value Added Tax (Naira)

N668,520,509.77



Q1 2018
Value Added Tax (Naira)

N797,489,010.66



Q2 2018
Value Added Tax (Naira)

N547,301,553.28



Q3 2018
Value Added Tax (Naira)

N548,727,850.95



Quarter on Quarter %
(Q4 2018 / Q3 2018)

21.83



Year on Year %
(Q4 2018 / Q4 2017)

(20.02)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Oil Marketing



Oil Marketing



Q4 2018
Value Added Tax (Naira)

N1,743,285,420.78



Q1 2018
Value Added Tax (Naira)

N2,511,581,413.10



Q2 2018
Value Added Tax (Naira)

N1,729,451,370.07



Q3 2018
Value Added Tax (Naira)

N1,747,025,624.31



Quarter on Quarter %
(Q4 2018 / Q3 2018)

(0.21)



Year on Year %
(Q4 2018 / Q4 2017)

22.35

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Oil Producing



Oil Producing



Q4 2018
Value Added Tax (Naira)

N14,903,002,485.58



Q1 2018
Value Added Tax (Naira)

N7,360,317,325.61



Q2 2018
Value Added Tax (Naira)

N7,837,873,141.10



Q3 2018
Value Added Tax (Naira)

N7,346,683,522.57



Quarter on Quarter %
(Q4 2018 / Q3 2018)

102.85



Year on Year %
(Q4 2018 / Q4 2017)

82.34

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Other Manufacturing



Other Manufacturing



Q4 2018
Value Added Tax (Naira)

N28,818,716,489.55



Q1 2018
Value Added Tax (Naira)

N30,136,156,950.56



Q2 2018
Value Added Tax (Naira)

N32,458,907,161.33



Q3 2018
Value Added Tax (Naira)

N31,483,381,172.83



Quarter on Quarter %
(Q4 2018 / Q3 2018)

(8.46)



Year on Year %
(Q4 2018 / Q4 2017)

2.20

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Petro-Chemical and Petroleum Refineries



Petro-Chemical and Petroleum Refineries



Q4 2018
Value Added Tax (Naira)

N1,152,840,819.35



Q1 2018
Value Added Tax (Naira)

N1,103,752,606.62



Q2 2018
Value Added Tax (Naira)

N1,425,359,948.74



Q3 2018
Value Added Tax (Naira)

N978,846,773.72



Quarter on Quarter %
(Q4 2018 / Q3 2018)

17.78



Year on Year %
(Q4 2018 / Q4 2017)

20.64

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Pharmaceutical, Soaps and Toileteries



Pharmaceutical, Soaps and Toileteries



Q4 2018
Value Added Tax (Naira)
N209,326,506.44



Q1 2018
Value Added Tax (Naira)
N243,443,468.02



Q2 2018
Value Added Tax (Naira)
N153,399,721.13



Q3 2018
Value Added Tax (Naira)
N177,340,965.57

2018
Full Year

Total
N783,510,661.16

2018
Year on Year %

Growth Rate
-6.43



Quarter on Quarter %
(Q4 2018 / Q3 2018)
18.04



Year on Year %
(Q4 2018 / Q4 2017)
18.13

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Pioneering



Pioneering



Q4 2018
Value Added Tax (Naira)

N1,609,105,327.69



Q1 2018
Value Added Tax (Naira)

N2,090,203,584.62



Q2 2018
Value Added Tax (Naira)

N2,023,604,284.24



Q3 2018
Value Added Tax (Naira)

N2,268,820,728.51



Quarter on Quarter %
(Q4 2018 / Q3 2018)

(29.08)



Year on Year %
(Q4 2018 / Q4 2017)

(18.37)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Professional Services



Professional Services



Q4 2018
Value Added Tax (Naira)
N24,117,631,468.24



Q1 2018
Value Added Tax (Naira)
N16,580,442,762.26



Q2 2018
Value Added Tax (Naira)
N20,016,808,207.84



Q3 2018
Value Added Tax (Naira)
N25,567,594,205.19

2018
Full Year

Total
N86,282,476,643.53

2018
Year on Year %

Growth Rate
-1.42



Quarter on Quarter %
(Q4 2018 / Q3 2018)
(5.67)



Year on Year %
(Q4 2018 / Q4 2017)
7.97

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Properties and Investments



Properties and Investments



Q4 2018
Value Added Tax (Naira)

N1,029,840,957.62



Q1 2018
Value Added Tax (Naira)

N774,993,040.60



Q2 2018
Value Added Tax (Naira)

N1,075,258,270.28



Q3 2018
Value Added Tax (Naira)

N1,278,221,918.15



Quarter on Quarter %
(Q4 2018 / Q3 2018)

(19.43)



Year on Year %
(Q4 2018 / Q4 2017)

30.63

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Publishing, Printing, Paper Packaging



Publishing, Printing, Paper Packaging



Q4 2018
Value Added Tax (Naira)

N364,443,584.57



Q1 2018
Value Added Tax (Naira)

N339,611,572.64



Q2 2018
Value Added Tax (Naira)

N527,992,343.26



Q3 2018
Value Added Tax (Naira)

N403,500,908.05



Quarter on Quarter %
(Q4 2018 / Q3 2018)

(9.68)



Year on Year %
(Q4 2018 / Q4 2017)

(28.23)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

State Ministries & Parastatals



State Ministries & Parastatals



Q4 2018
Value Added Tax (Naira)

N12,699,497,885.38



Q1 2018
Value Added Tax (Naira)

N11,883,009,966.23



Q2 2018
Value Added Tax (Naira)

N9,334,975,100.20



Q3 2018
Value Added Tax (Naira)

N9,034,149,822.69

2018
Full Year



Total

N42,951,632,774.50

2018
Year on Year %



Growth Rate

5.05



Quarter on Quarter %
(Q4 2018 / Q3 2018)

40.57



Year on Year %
(Q4 2018 / Q4 2017)

33.57

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Stevedoring, Clearing and Forwarding



Stevedoring, Clearing and Forwarding



Q4 2018
Value Added Tax (Naira)

N1,209,497,888.41



Q1 2018
Value Added Tax (Naira)

N1,079,411,557.61



Q2 2018
Value Added Tax (Naira)

N1,359,678,620.77



Q3 2018
Value Added Tax (Naira)

N1,485,824,513.79



Quarter on Quarter %
(Q4 2018 / Q3 2018)

(18.60)



Year on Year %
(Q4 2018 / Q4 2017)

20.56

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Textile and Garment industry



Textile and Garment industry



Q4 2018
Value Added Tax (Naira)

N355,648,875.78



Q1 2018
Value Added Tax (Naira)

N285,426,100.43



Q2 2018
Value Added Tax (Naira)

N346,125,285.09



Q3 2018
Value Added Tax (Naira)

N304,767,244.65



Quarter on Quarter %
(Q4 2018 / Q3 2018)

16.70



Year on Year %
(Q4 2018 / Q4 2017)

46.79

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Transport and Haulage Services



Transport and Haulage Services



Q4 2018
Value Added Tax (Naira)

N2,373,862,805.91



Q1 2018
Value Added Tax (Naira)

N1,559,339,168.55



Q2 2018
Value Added Tax (Naira)

N1,965,576,789.10



Q3 2018
Value Added Tax (Naira)

N2,017,126,682.69



Quarter on Quarter %
(Q4 2018 / Q3 2018)

17.69



Year on Year %
(Q4 2018 / Q4 2017)

(12.99)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Sub-Total (Non-Import VAT) Local



Sub-Total (Non-Import VAT) Local



Q4 2018
Value Added Tax (Naira)
N138,418,602,336.36



Q1 2018
Value Added Tax (Naira)
N121,397,012,356.45



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



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

2018
Full Year

Total
N517,611,797,166.49

2018
Year on Year %

Growth Rate
1.36



Quarter on Quarter %
(Q4 2018 / Q3 2018)
7.62



Year on Year %
(Q4 2018 / Q4 2017)
14.31

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Non-Import (Foreign) VAT



Non-Import (Foreign) VAT



Q4 2018
Value Added Tax (Naira)
N47,885,102,756.05



Q1 2018
Value Added Tax (Naira)
N98,398,952,568.10



Q2 2018
Value Added Tax (Naira)
N81,168,642,102.12



Q3 2018
Value Added Tax (Naira)
N58,842,934,481.79

2018
Full Year

Total
N286,295,631,908.06

2018
Year on Year %

Growth Rate
10.24



Quarter on Quarter %
(Q4 2018 / Q3 2018)
(18.62)



Year on Year %
(Q4 2018 / Q4 2017)
(39.72)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

NCS-Import VAT



NCS-Import VAT



Q4 2018
Value Added Tax (Naira)

N111,706,700,348.77



Q1 2018
Value Added Tax (Naira)

N49,997,811,133.20



Q2 2018
Value Added Tax (Naira)

N56,387,210,995.99



Q3 2018
Value Added Tax (Naira)

N86,041,414,644.06



Quarter on Quarter %
(Q4 2018 / Q3 2018)

29.83



Year on Year %
(Q4 2018 / Q4 2017)

108.51

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2018

Grand Total



Grand Total



Q4 2018
Value Added Tax (Naira)
N298,010,405,441.18



Q1 2018
Value Added Tax (Naira)

N269,793,776,057.75



Q2 2018
Value Added Tax (Naira)

N266,731,764,172.63



Q3 2018
Value Added Tax (Naira)

N273,504,620,525.01

2018
Full Year

Total

N1,108,040,566,196.57

2018
Year on Year %

Growth Rate

13.96



Quarter on Quarter %
(Q4 2018 / Q3 2018)

8.96



Year on Year %
(Q4 2018 / Q4 2017)

17.28

	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
Sub-Total (Non-Import VAT) Local	121,397,012,356.45	129,175,911,074.52	128,620,271,399.16	138,418,602,336.36	7.62	14.31	517,611,797,166.49	1.36
Non-Import (foreign) VAT	98,398,952,568.10	81,168,642,102.12	58,842,934,481.79	47,885,102,756.05	(18.62)	(39.72)	286,295,631,908.06	10.24
NCS-Import VAT	49,997,811,133.20	56,387,210,995.99	86,041,414,644.06	111,706,700,348.77	29.83	108.51	304,133,137,122.02	50.56
Grand Total	269,793,776,057.75	266,731,764,172.63	273,504,620,525.01	298,010,405,441.18	8.96	17.28	1,108,040,566,196.57	13.96

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

Note: Please note that this analysis is Based on local collection only,it does not include Foreign collection

VAT on Non-Import
VAT on Import (NCS)CB

	Q1 2014	Q2 2014	Q3 2014	Q4 2014
Classification	VAT	VAT	VAT	VAT
Agriculture and Plantation	497,113,735.18	209,558,150.01	286,516,544.49	385,553,540.21
Automobiles and Assemblies	508,635,856.98	465,540,148.38	359,500,774.68	211,898,195.41
Banks & Financial institution	7,161,461,657.25	5,825,581,468.14	7,999,421,554.48	5,919,604,938.72
Breweries, Bottling and Beverages	7,780,498,822.65	7,850,421,534.67	6,879,928,794.99	7,769,563,869.23
Building and construction	3,040,227,716.51	2,786,929,527.55	3,393,457,686.80	3,300,966,862.87
Chemicals, Paints and Allied Industries	207,074,215.34	164,347,681	203,659,993.31	414,713,987.15
Commercial and Trading	6,638,426,728.62	7,293,161,892.00	7,661,477,113.67	13,425,354,866.23
Conglomerates	1,370,831,611.60	992,277,854.50	974,692,473.78	1,215,451,407.06
Federal ministries & parastatals	17,811,199,378.25	8,891,419,243.03	13,079,059,565.63	16,361,384,208.39
Financial institutions	12,996,823.05		3,140,678.04	1,876,968.37
Gas	885,873,457.39	828,761,431.40	637,569,222.43	975,684,523.20
Hotel and Catering	955,793,202.75	988,184,092.02	1,036,003,133.69	1,119,405,423.55
Local Government Councils	465,887,567.43	527,810,812.59	370,763,384.91	399,582,249.09
Mining	108,597,054.45	123,331,769.74	112,096,002.82	84,293,075.67
Not Available	11,252,410,945.59	15,268,185,270.98	10,680,894,341.78	2,701,439,360.77
Offshore Operations	532,457,492.05	508,833,506.81	607,497,390.20	472,862,081.53
Oil Marketing	1,427,085,486.39	1,590,059,524.56	1,428,259,641.10	1,575,849,304.74
Oil producing	12,222,542,418.45	10,831,273,415.76	11,064,786,855.21	10,814,406,102.43
Other Manufacturing	20,145,019,805.22	24,101,233,466.28	19,404,872,464.67	20,894,244,835.17
Petro-Chemical and petroleum 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
Grand Total	127,048,638,310.64	121,484,295,588.87	116,884,409,961.32	128,537,024,192.90

Note: Please note that this analysis is based on local collection only, it does not include foreign collector

VAT on Non-Import
VAT on Import (NCS)CB

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

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

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

Methodology

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