

# Sectoral Distribution Of Value Added Tax

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(Q1 2017)

Report Date: June 2017



NATIONAL BUREAU OF STATISTICS

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# Executive Summary

Sectoral distribution of Value Added Tax (VAT) data for Q1 2017 reflected that the sum of N204.77bn was generated as VAT in Q1 2017 as against N207.35bn generated in Q4 2016 and N186.43bn in Q1 2016 representing 1.25% decrease Quarter-on-Quarter and 9.84% increase Year-on-Year.

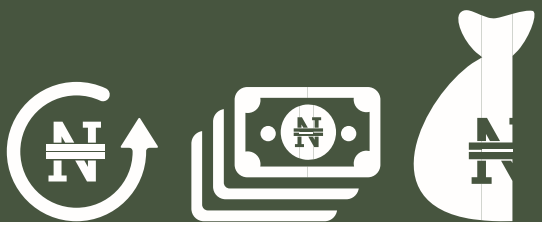
Other manufacturing generated the highest amount of VAT with N28.73bn generated and closely followed by Professional Services and Commercial & Trading both generating N20.82bn and N12.89bn respectively while Mining generated the least and closely followed by Local Government Councils and Textile and Garment industry with N35.07 mln, N99.84 mln and N230.89 mln generated

Out of the total amount generated in Q1 2017, N126.64bn was generated as Non-Import VAT locally while N31.72bn was generated as Non-Import VAT for foreign. The balance of N46.41bn was generated as NCS-Import VAT.

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

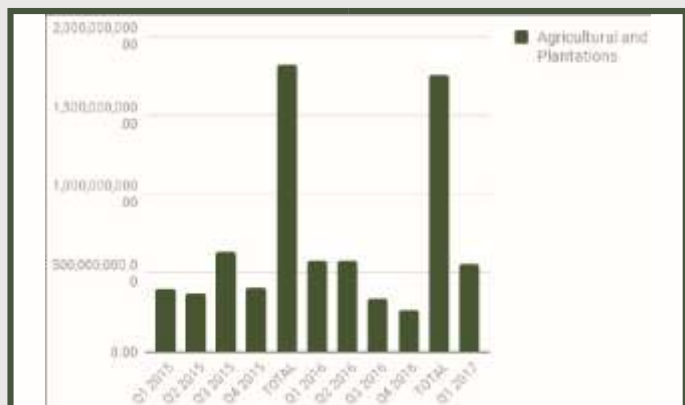
### Agricultural and Plantations



### Agricultural and Plantations



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



Q1 2016  
Value Added Tax (Naira)  
**N 575,596,363.88**



Q4 2016  
Value Added Tax (Naira)  
**N 268,549,293.05**



106.63

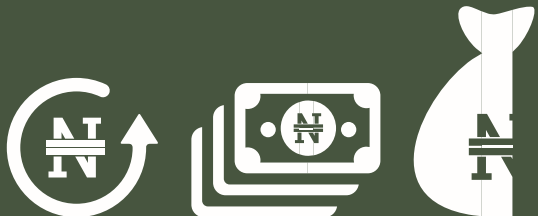


(3.59)

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

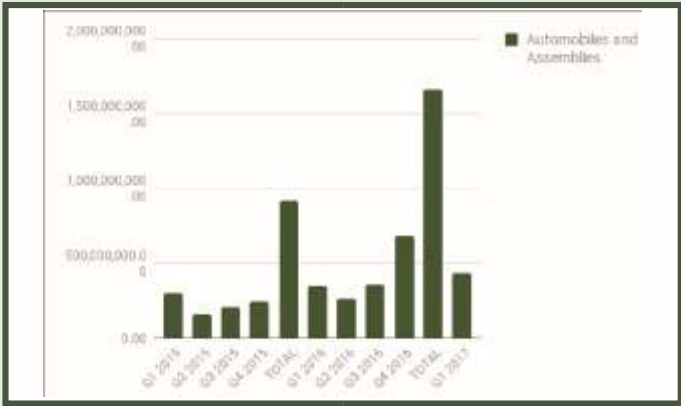
### Automobiles and Assemblies



### Automobiles and Assemblies



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



Q1 2016  
Value Added Tax (Naira)  
**N 353,739,858.96**



Q4 2016  
Value Added Tax (Naira)  
**N 687,057,729.84**



(36.92)

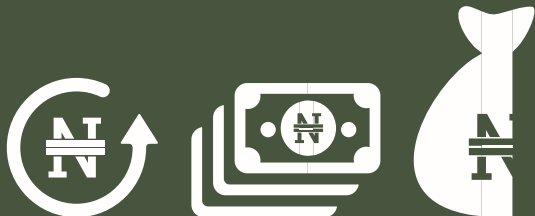


22.51

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

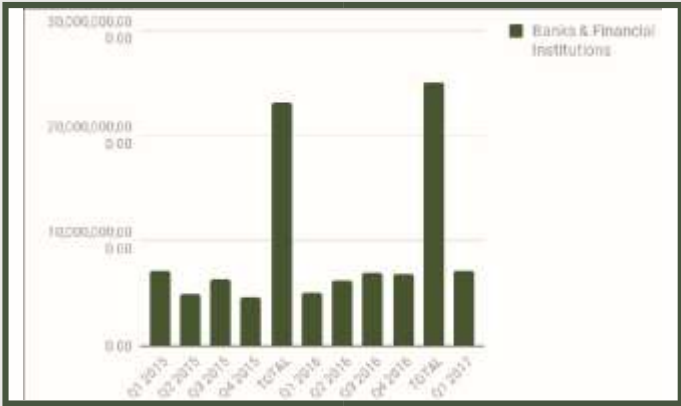
### Banks & Financial Institutions



#### Banks & Financial Institutions



Q1 2017  
Value Added Tax (Naira)  
**N 7,174,111,312.74**



Q1 2016  
Value Added Tax (Naira)  
**N 5,046,306,470.24**



Q4 2016  
Value Added Tax (Naira)  
**N 6,813,474,683.20**



5.29

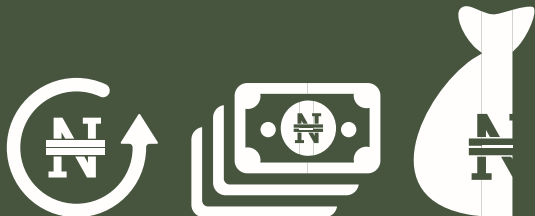


42.17

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

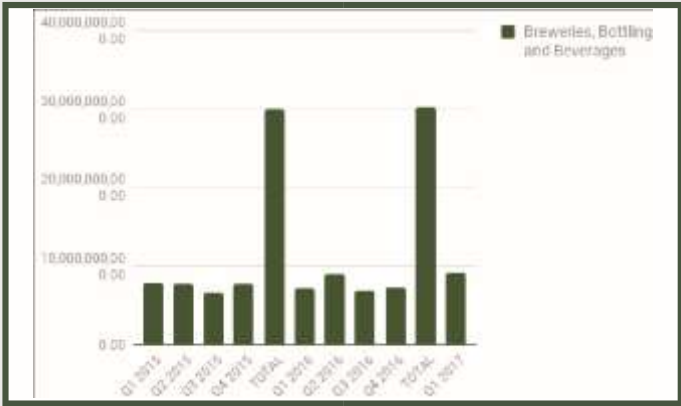
Breweries, Bottling and Beverages



Breweries, Bottling and Beverages



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



Q1 2016  
Value Added Tax (Naira)  
  
N 7,099,045,516.52



Q4 2016  
Value Added Tax (Naira)  
  
N 7,256,230,833.55



26.64

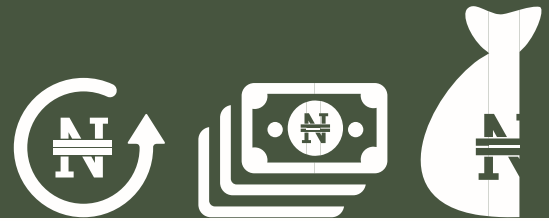


29.45

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

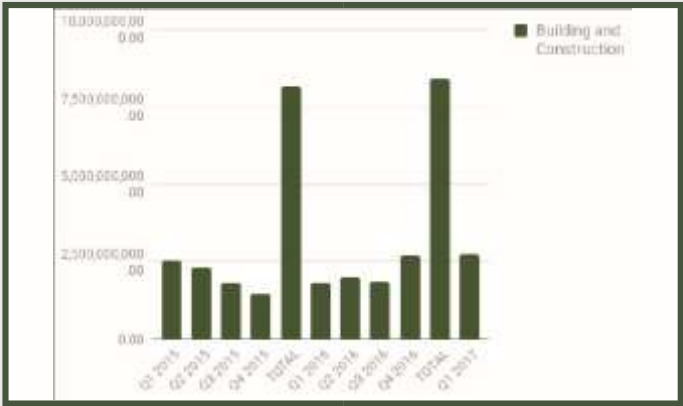
### Building and Construction



#### Building and Construction



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



Q1 2016  
Value Added Tax (Naira)  
**N 1,831,299,991.29**



Q4 2016  
Value Added Tax (Naira)  
**N 2,698,679,897.59**



1.94



50.22



# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

Chemicals, Paints and Allied Industries

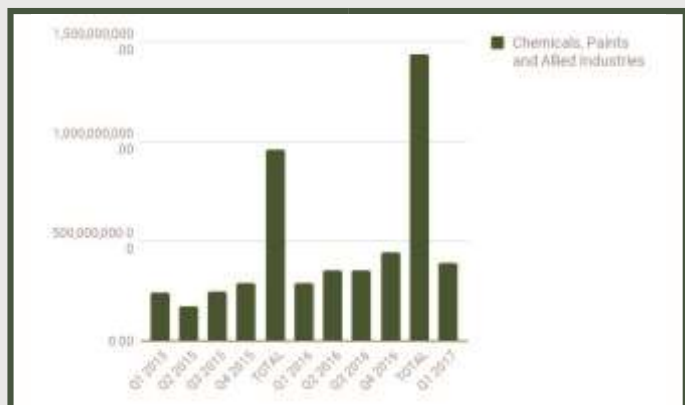


## Chemicals, Paints and Allied Industries



Q1 2017  
Value Added Tax (Naira)

**N 390,428,944.04**



Q1 2016  
Value Added Tax (Naira)

**N 287,569,089.13**

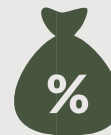


Q4 2016  
Value Added Tax (Naira)

**N 445,393,311.86**



(12.34)

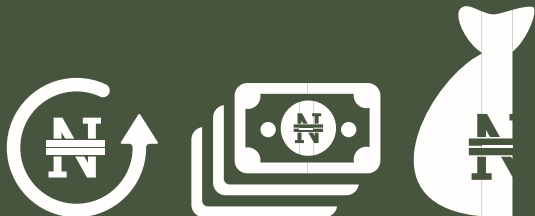


35.77

# SECTORAL DISTRIBUTION OF VALUE

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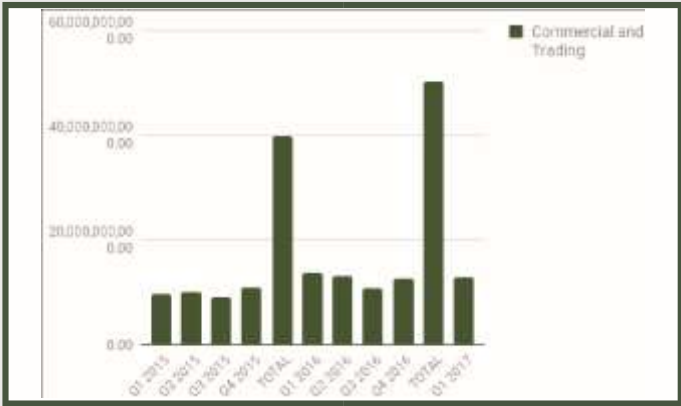
### Commercial and Trading



#### Commercial and Trading



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



Q1 2016  
Value Added Tax (Naira)  
**N 13,740,854,019.23**



Q4 2016  
Value Added Tax (Naira)  
**N 12,608,989,712.01**



2.30

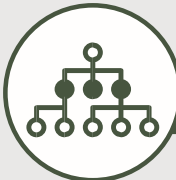


(6.13)

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

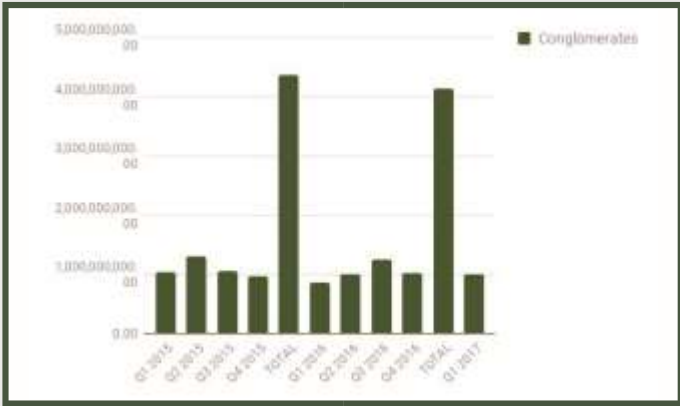
### Conglomerates



### Conglomerates



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



Q1 2016  
Value Added Tax (Naira)  
**N 855,069,162.98**



Q4 2016  
Value Added Tax (Naira)  
**N 1,023,523,533.54**



(1.83)



17.50

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

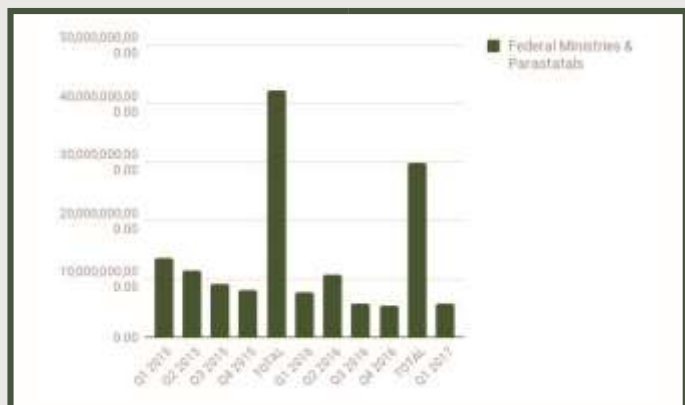
Federal Ministries & Parastatals



## Federal Ministries & Parastatals



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



Q1 2016  
Value Added Tax (Naira)  
  
N 7,728,253,828.22



Q4 2016  
Value Added Tax (Naira)  
  
N 5,502,592,894.35



3.86



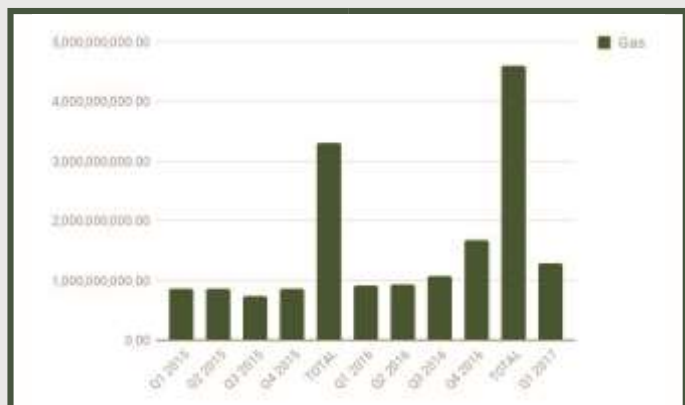
Year on Year %  
  
(26.05)

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

Gas



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



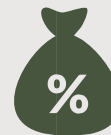
**Q1 2016**  
Value Added Tax (Naira)  
**N 913,621,108.35**



**Q4 2016**  
Value Added Tax (Naira)  
**N 1,672,264,153.77**



(23.17)

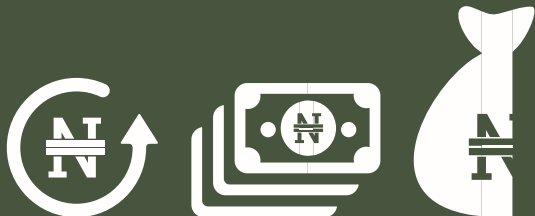


40.63

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

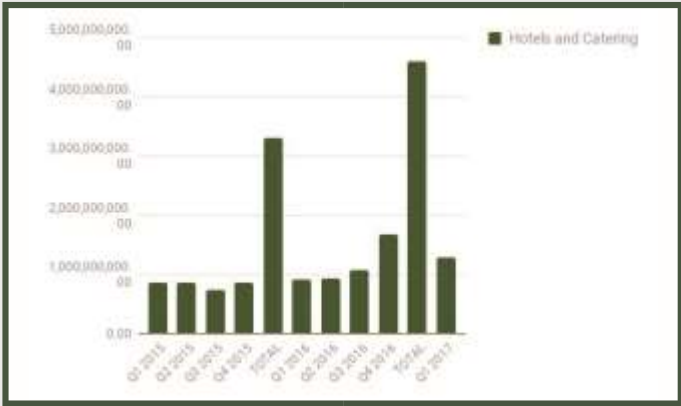
### Hotels and Catering



#### Hotels and Catering



Q1 2017  
Value Added Tax (Naira)  
**N 1,323,278,166.23**



Q1 2016  
Value Added Tax (Naira)  
**N 1,232,005,275.39**



Q4 2016  
Value Added Tax (Naira)  
**N 1,306,149,086.37**



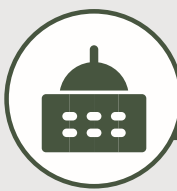
1.31



7.41

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

## Local Government Councils

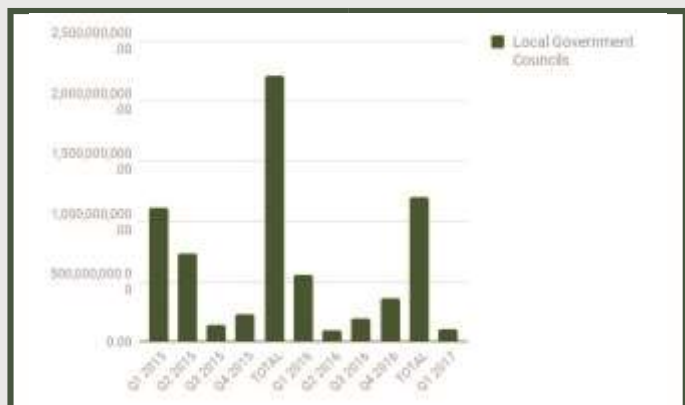


### Local Government Councils



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

**N 99,840,894.27**



**Q1 2016**  
Value Added Tax (Naira)

**N 555,679,666.31**

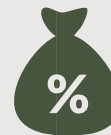


**Q4 2016**  
Value Added Tax (Naira)

**N 359,110,678.54**



**(72.20)**



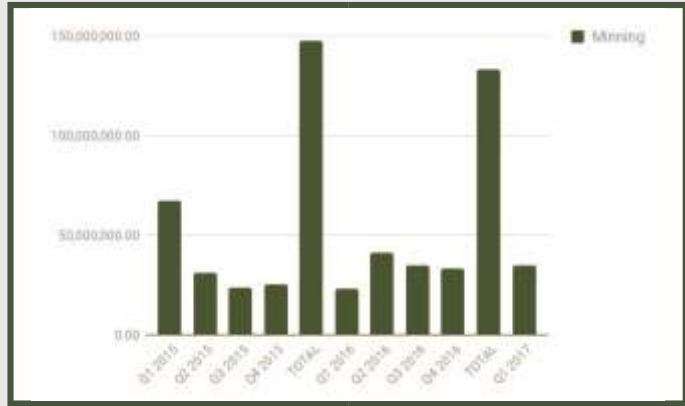
**(82.03)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

Minning



**Q1 2017**  
Value Added Tax (Naira)  
**N 35,069,437.90**



**Q1 2016**  
Value Added Tax (Naira)  
**N 23,307,814.85**



**Q4 2016**  
Value Added Tax (Naira)  
**N 33,454,151.55**



4.83



50.46



# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

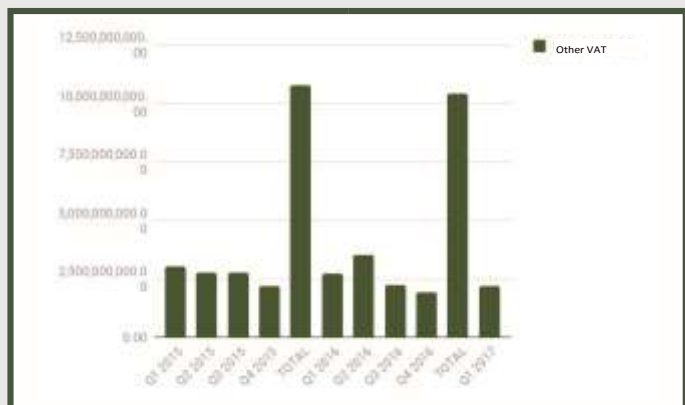
### Other VAT



### Other VAT



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



Q1 2016  
Value Added Tax (Naira)  
**N 2,724,297,587.01**



Q4 2016  
Value Added Tax (Naira)  
**N 1,925,410,661.89**



14.34

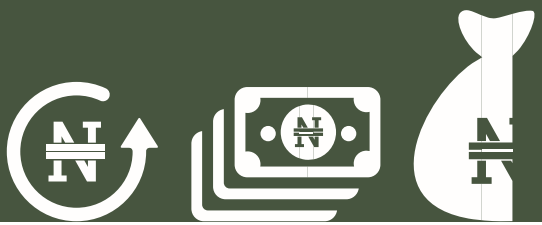


(19.19)

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

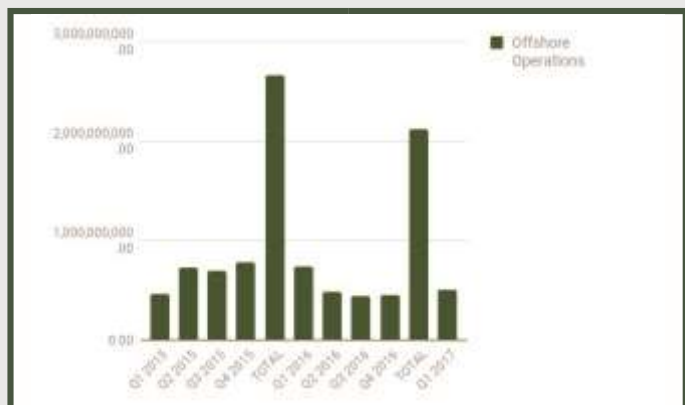
### Offshore Operations



### Offshore Operations



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



Q1 2016  
Value Added Tax (Naira)  
**N 737,534,853.11**



Q4 2016  
Value Added Tax (Naira)  
**N 454,448,339.84**



**11.85**

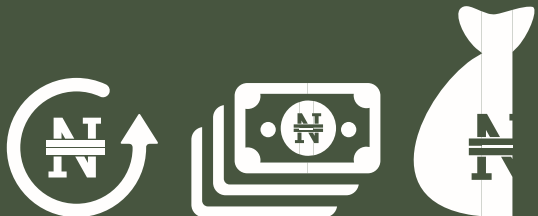


Year on Year %  
**(31.08)**

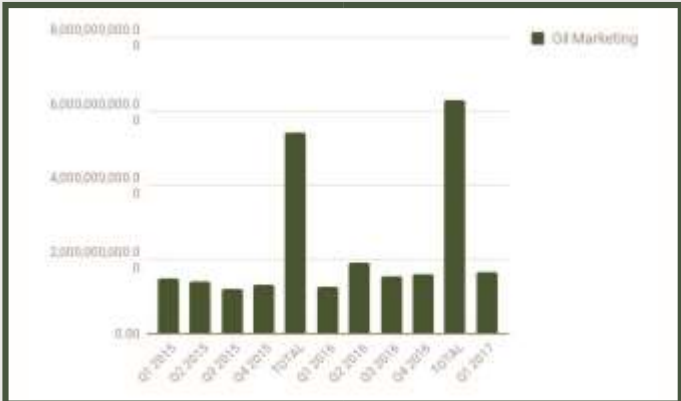
# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

### Oil Marketing



Q1 2017  
Value Added Tax (Naira)  
**N 1,668,429,575.35**



Q1 2016  
Value Added Tax (Naira)  
**N 1,251,647,424.53**



Q4 2016  
Value Added Tax (Naira)  
**N 1,597,958,062.51**



4.41

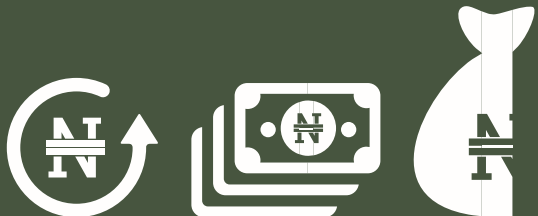


33.30

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

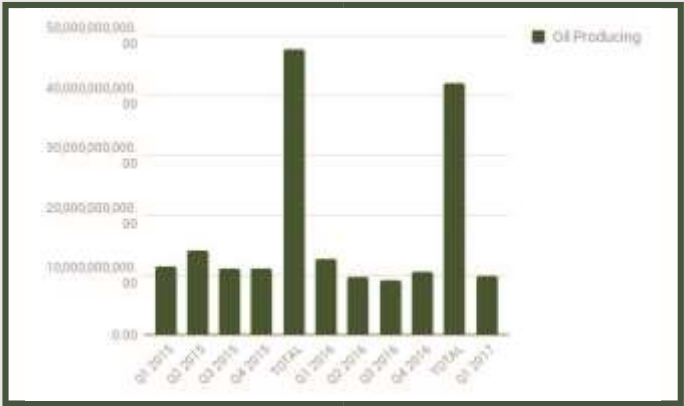
### Oil Producing



### Oil Producing



Q1 2017  
Value Added Tax (Naira)  
**N 9,925,983,704.73**



Q1 2016  
Value Added Tax (Naira)  
**N 12,703,294,961.99**



Q4 2016  
Value Added Tax (Naira)  
**N 10,634,159,198.99**



**(6.66)**

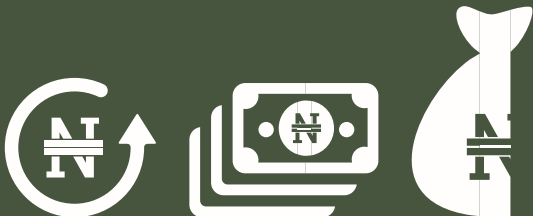


Year on Year %  
**(21.86)**

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

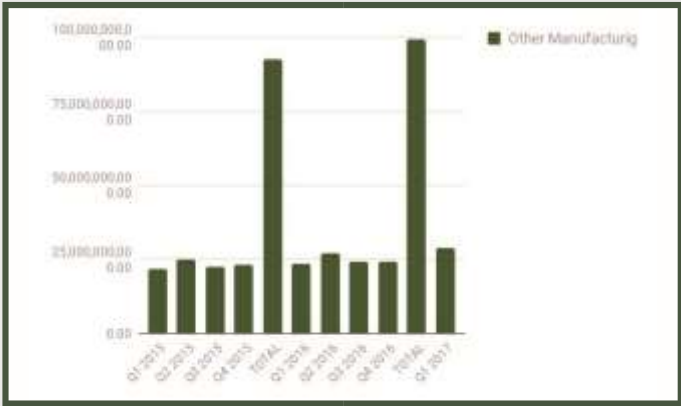
### Other Manufacturing



### Other Manufacturing



Q1 2017  
Value Added Tax (Naira)  
N 28,728,050,117.60



Q1 2016  
Value Added Tax (Naira)  
N 23,499,041,138.37



Q4 2016  
Value Added Tax (Naira)  
N 24,452,105,255.42



17.49

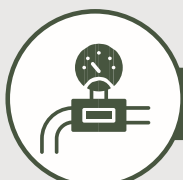


22.25

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

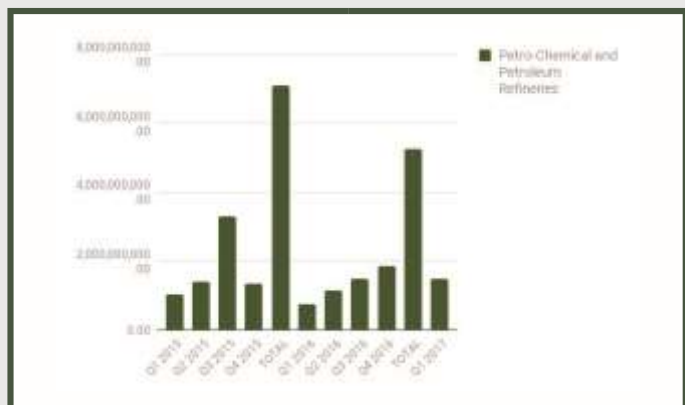
Petro-Chemical and Petroleum Refineries



### Petro-Chemical and Petroleum Refineries



Q1 2017  
Value Added Tax (Naira)  
**N 1,494,627,192.84**



Q1 2016  
Value Added Tax (Naira)  
**N 743,554,266.82**



Q4 2016  
Value Added Tax (Naira)  
**N 1,848,603,361.44**



**(19.15)**



Year on Year %  
**101.01**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

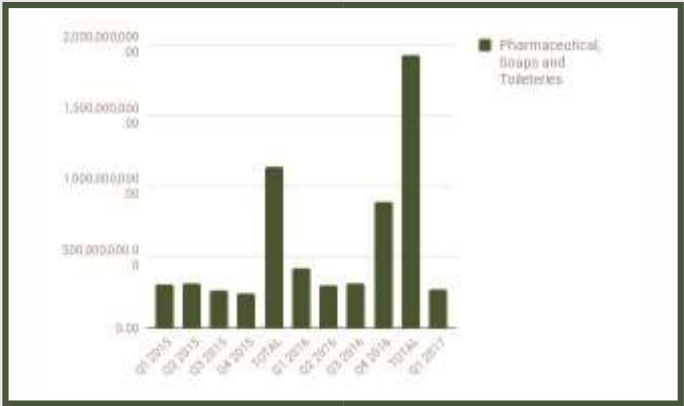
Pharmaceutical, Soaps and Toileteries



## Pharmaceutical, Soaps and Toileteries



Q1 2017  
Value Added Tax (Naira)  
**N 272,132,003.94**



Q1 2016  
Value Added Tax (Naira)  
**N 421,019,205.20**



Q4 2016  
Value Added Tax (Naira)  
**N 887,807,369.02**



(69.35)



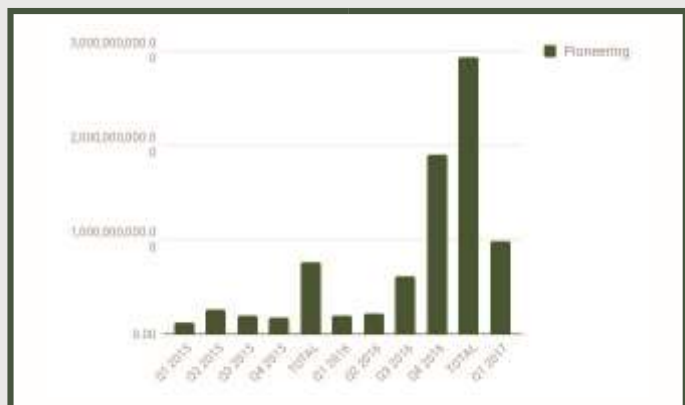
(35.36)

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

Pioneering



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



Q1 2016  
Value Added Tax (Naira)  
**N 199,124,418.60**



Q4 2016  
Value Added Tax (Naira)  
**N 1,896,051,597.59**



**(48.32)**



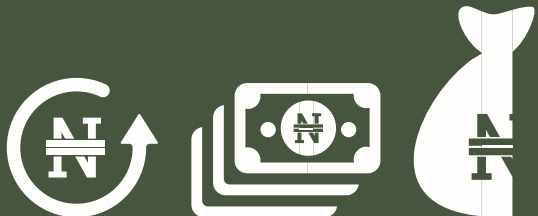
Year on Year %  
**392.13**



# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

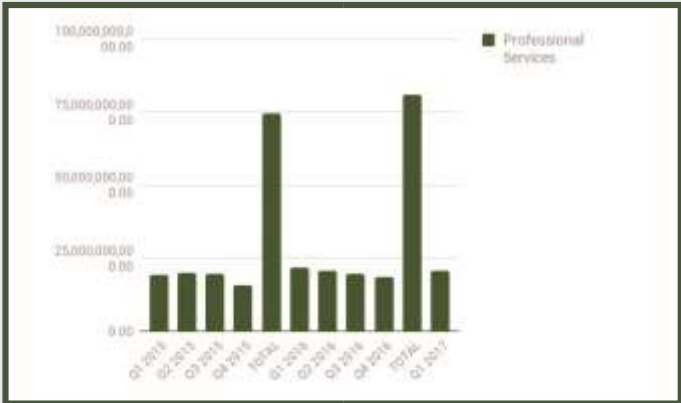
### Professional Services



### Professional Services



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



Q1 2016  
Value Added Tax (Naira)  
**N 21,899,064,109.01**



Q4 2016  
Value Added Tax (Naira)  
**N 18,590,006,634.12**



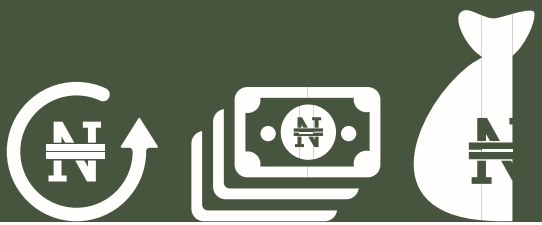
11.98



(4.94)

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

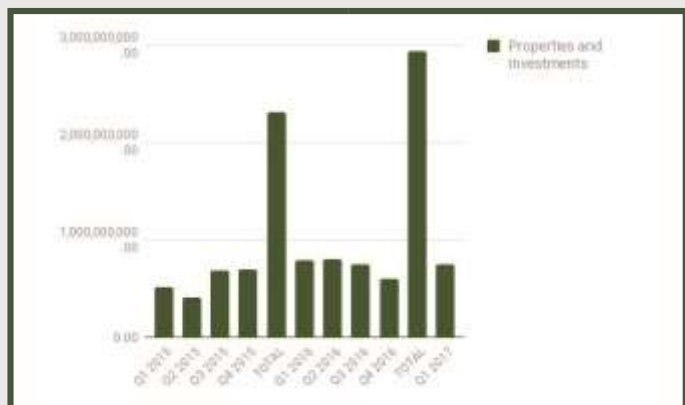
## Properties and Investments



### Properties and Investments



Q1 2017  
Value Added Tax (Naira)  
**N 750,215,100.36**



Q1 2016  
Value Added Tax (Naira)  
**N 787,158,851.58**



Q4 2016  
Value Added Tax (Naira)  
**N 601,268,681.71**



24.77



(4.69)

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

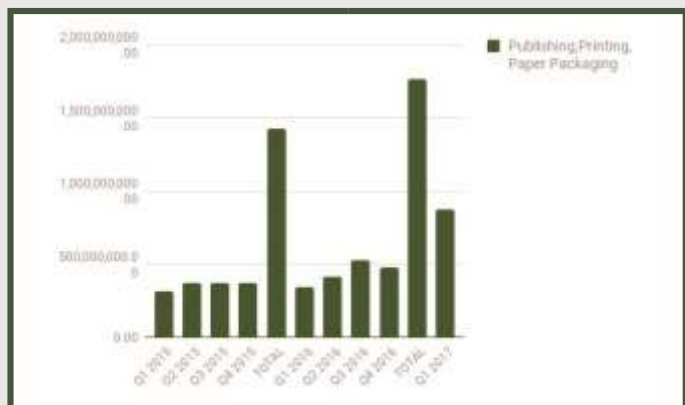
Publishing, Printing, Paper Packaging



Publishing, Printing, Paper Packaging



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



Q1 2016  
Value Added Tax (Naira)  
**N 341,985,236.53**



Q4 2016  
Value Added Tax (Naira)  
**N 480,313,962.07**



81.56

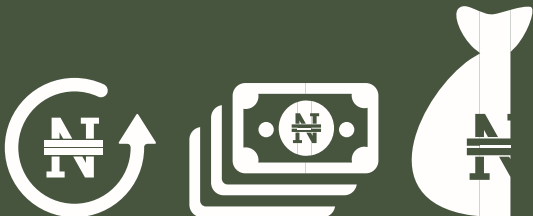


Year on Year %  
**154.99**

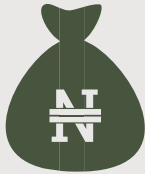
# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

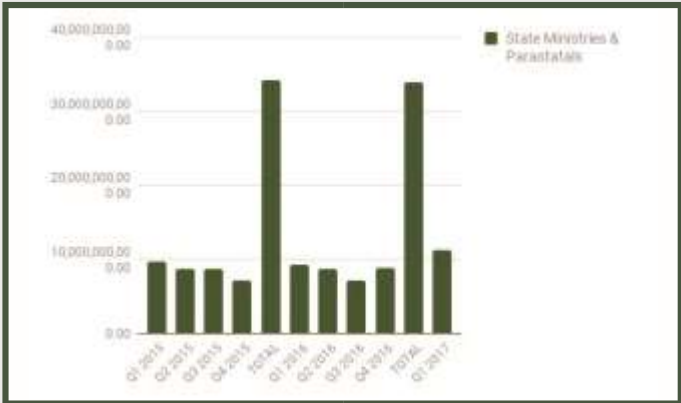
State Ministries & Parastatals



### State Ministries & Parastatals



Q1 2017  
Value Added Tax (Naira)  
**N 11,211,488,882.34**



Q1 2016  
Value Added Tax (Naira)  
**N 9,275,080,973.53**



Q4 2016  
Value Added Tax (Naira)  
**N 8,802,992,071.08**



27.36



20.88

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

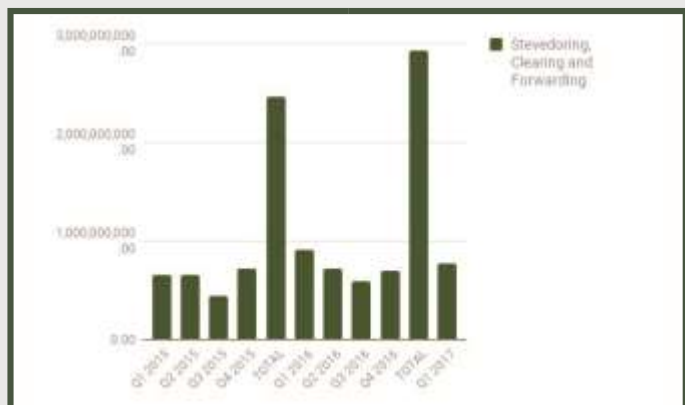
Stevedoring, Clearing and Forwarding



## Stevedoring, Clearing and Forwarding



Q1 2017  
Value Added Tax (Naira)  
**N 776,123,116.55**



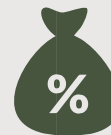
Q1 2016  
Value Added Tax (Naira)  
**N 913,348,895.25**



Q4 2016  
Value Added Tax (Naira)  
**N 701,472,405.61**



10.64



Year on Year %  
**(15.02)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

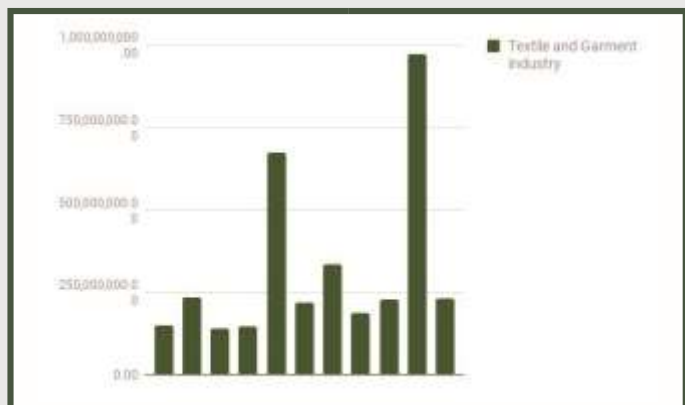
## Textile and Garment industry



### Textile and Garment industry



Q1 2017  
Value Added Tax (Naira)  
**N 230,892,760.90**



Q1 2016  
Value Added Tax (Naira)  
**N 219,869,275.12**



Q4 2016  
Value Added Tax (Naira)  
**N 230,065,128.34**



0.36



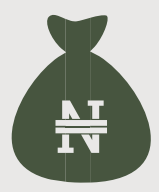
5.01

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

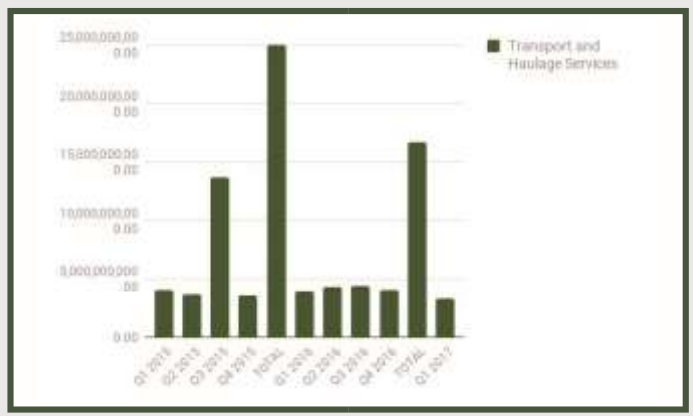
## Transport and Haulage Services




### Transport and Haulage Services



Q1 2017  
Value Added Tax (Naira)  
**N 3,350,672,582.62**



Q1 2016  
Value Added Tax (Naira)  
**N 3,917,169,596.90**



Q4 2016  
Value Added Tax (Naira)  
**N 4,045,786,330.07**



**(17.18)**



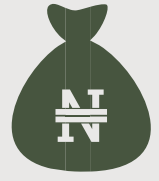
**(14.46)**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

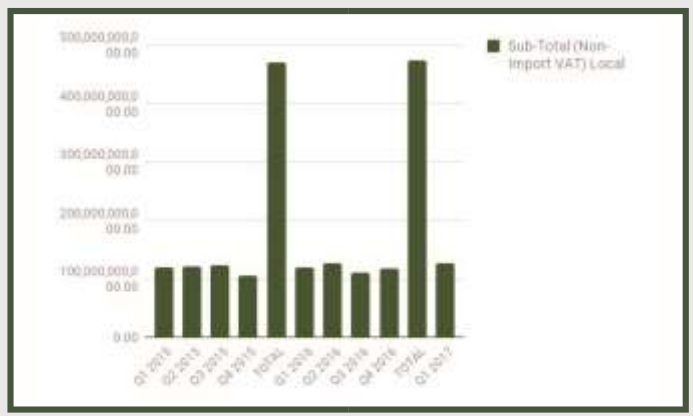
Sub-Total (Non-Import VAT) Local



Sub-Total (Non-Import VAT) Local



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



Q1 2016  
Value Added Tax (Naira)  
N 119,875,538,958.90



Q4 2016  
Value Added Tax (Naira)  
N 117,823,919,018.92



7.48



5.64



# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

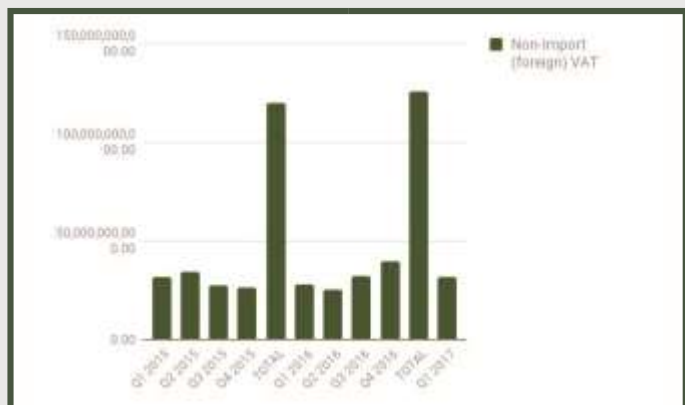
## Non-Import (Foreign) VAT



### Non-Import (Foreign) VAT



Q1 2017  
Value Added Tax (Naira)  
N 31,719,068,442.20



Q1 2016  
Value Added Tax (Naira)  
N 28,114,663,825.48



Q4 2016  
Value Added Tax (Naira)  
N 39,661,280,151.45



(20.03)

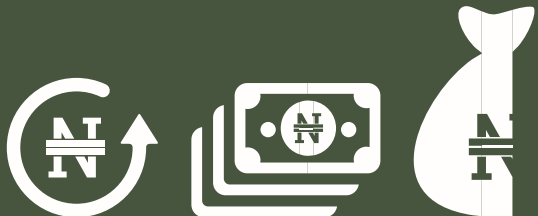


12.82

# SECTORAL DISTRIBUTION OF VALUE

## ADDED TAX - Q1 2017

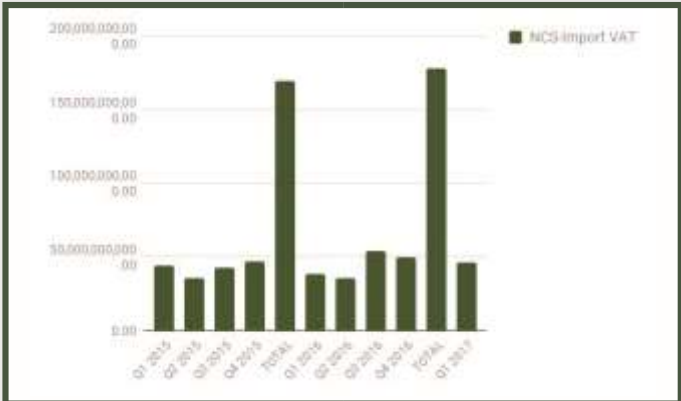
### NCS-Import VAT



### NCS-Import VAT



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



Q1 2016  
Value Added Tax (Naira)  
N 38,437,973,170.35



Q4 2016  
Value Added Tax (Naira)  
N 49,868,020,680.22



(6.94)



20.74

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q1 2017

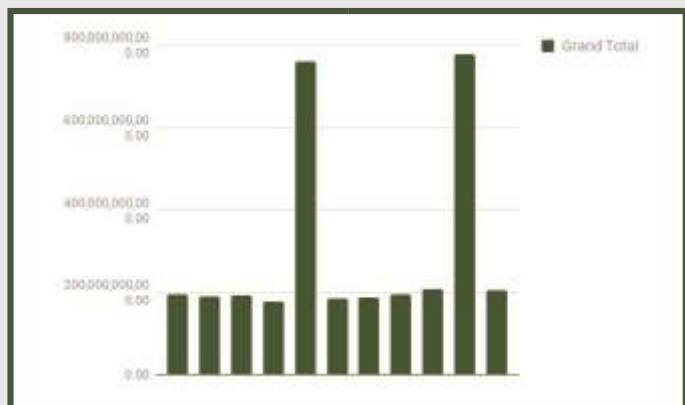
Grand Total



## Grand Total



Q1 2017  
Value Added Tax (Naira)  
N 204,770,142,574.94



Q1 2016  
Value Added Tax (Naira)  
N 186,428,175,954.73



Q4 2016  
Value Added Tax (Naira)  
N 207,353,219,850.59



(1.25)



9.84

	Q1 2015	Q2 2015	Q3 2015	Q4 2015	TOTAL
Classification	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)
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
<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	<b>44,508,936,571.60</b>	<b>35,628,646,365.48</b>	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
Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)
575,596,363.88	574,607,597.85	333,568,989.30	268,549,293.05	1,752,322,244.08
353,739,858.96	263,774,263.24	356,719,948.54	687,057,729.84	1,661,291,800.58
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
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
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
287,569,089.13	353,264,545.19	351,186,358.30	445,393,311.86	1,437,413,304.48
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
855,069,162.98	999,460,869.03	1,247,986,041.99	1,023,523,533.54	4,126,039,607.54
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
913,621,108.35	937,692,701.17	1,076,137,984.64	1,672,264,153.77	4,599,715,947.93
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
555,679,666.31	90,913,129.27	191,838,016.79	359,110,678.54	1,197,541,490.91
23,307,814.85	41,292,344.78	34,987,904.92	33,454,151.55	133,042,216.10
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
737,534,853.11	482,659,950.22	446,813,379.42	454,448,339.84	2,121,456,522.59
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
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
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
743,554,266.82	1,163,161,363.39	1,488,095,185.42	1,848,603,361.44	5,243,414,177.07
421,019,205.20	301,526,809.68	313,816,336.20	887,807,369.02	1,924,169,720.10
199,124,418.60	216,317,508.89	610,891,682.43	1,896,051,597.59	2,922,385,207.51
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
787,158,851.58	801,201,359.41	751,110,130.70	601,268,681.71	2,940,739,023.40
341,985,236.53	414,979,510.14	526,154,336.61	480,313,962.07	1,763,433,045.35
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
913,348,895.25	719,299,144.05	591,975,481.14	701,472,405.61	2,926,095,926.05
219,869,275.12	334,969,697.75	187,449,801.58	230,065,128.34	972,353,902.79
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>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>
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
<b>38,437,973,170.35</b>	<b>35,534,936,339.80</b>	54,014,351,037.72	49,868,020,680.22	177,855,281,228.09
<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 2016	Q4 2016	Q1 2017	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Q4 2016/Q1 2017	Q1 2016/Q1 2017
Agricultural and Plantations	575,596,363.88	268,549,293.05	554,910,191.59	106.63	(3.59)
Automobiles and Assemblies	353,739,858.96	687,057,729.84	433,374,487.81	(36.92)	22.51
Banks & Financial Institutions	5,046,306,470.24	6,813,474,683.20	7,174,111,312.74	5.29	42.17
Breweries,Bottling and Beverages	7,099,045,516.52	7,256,230,833.55	9,189,599,854.14	26.64	29.45
Building and Construction	1,831,299,991.29	2,698,679,897.59	2,750,900,474.04	1.94	50.22
Chemicals, Paints and Allied Industries	287,569,089.13	445,393,311.86	390,428,944.04	(12.34)	35.77
Commercial and Trading	13,740,854,019.23	12,608,989,712.01	12,898,693,467.98	2.30	(6.13)
Conglomerates	855,069,162.98	1,023,523,533.54	1,004,741,944.80	(1.83)	17.50
Federal Ministries & Parastatals	7,728,253,828.22	5,502,592,894.35	5,714,979,193.05	3.86	(26.05)
Gas	913,621,108.35	1,672,264,153.77	1,284,826,591.34	(23.17)	40.63
Hotels and Catering	1,232,005,275.39	1,306,149,086.37	1,323,278,166.23	1.31	7.41
Local Government Councils	555,679,666.31	359,110,678.54	99,840,894.27	(72.20)	(82.03)
Mining	23,307,814.85	33,454,151.55	35,069,437.90	4.83	50.46
Not Available	2,724,297,587.01	1,925,410,661.89	2,201,545,351.94	14.34	(19.19)
Offshore Operations	737,534,853.11	454,448,339.84	508,284,070.46	11.85	(31.08)
Oil Marketing	1,251,647,424.53	1,597,958,062.51	1,668,429,575.35	4.41	33.30
Oil Producing	12,703,294,961.99	10,634,159,198.99	9,925,983,704.73	(6.66)	(21.86)
Other Manufacturig	23,499,041,138.37	24,452,105,255.42	28,728,050,117.60	17.49	22.25
Petro-Chemical and Petroleum Refineries	743,554,266.82	1,848,603,361.44	1,494,627,192.84	(19.15)	101.01
Pharmaceutical,Soaps and Toileteries	421,019,205.20	887,807,369.02	272,132,003.94	(69.35)	(35.36)
Pioneering	199,124,418.60	1,896,051,597.59	979,949,034.42	(48.32)	392.13
Professional Services	21,899,064,109.01	18,590,006,634.12	20,817,280,804.48	11.98	(4.94)
Properties and Investments	787,158,851.58	601,268,681.71	750,215,100.36	24.77	(4.69)
Publishing,Printing, Paper Packaging	341,985,236.53	480,313,962.07	872,038,220.81	81.56	154.99
State Ministries & Parastatals	9,275,080,973.53	8,802,992,071.08	11,211,488,882.34	27.36	20.88
Stevedoring, Clearing and Forwarding	913,348,895.25	701,472,405.61	776,123,116.55	10.64	(15.02)
Textile and Garment industry	219,869,275.12	230,065,128.34	230,892,760.90	0.36	5.01
Transport and Haulage Services	3,917,169,596.90	4,045,786,330.07	3,350,672,582.62	(17.18)	(14.46)
<b>Sub-Total (Non-Import VAT) Local</b>	<b>119,875,538,958.90</b>	<b>117,823,919,018.92</b>	<b>126,642,467,479.27</b>	7.48	5.64
Non-Import (foreign) VAT	28,114,663,825.48	39,661,280,151.45	31,719,068,442.20	(20.03)	12.82
NCS-Import VAT	<b>38,437,973,170.35</b>	49,868,020,680.22	<b>46,408,606,653.47</b>	(6.94)	20.74
<b>Grand Total</b>	<b>186,428,175,954.73</b>	<b>207,353,219,850.59</b>	<b>204,770,142,574.94</b>	<b>(1.25)</b>	<b>9.84</b>

Source: FIRS

	Q1 2015	Q2 2015	Q3 2015	Q4 2015	TOTAL	Q1 2016	Q2 2016	Q3 2016	Q4 2016	TOTAL	Q1 2017
Classification	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)	Value Added Tax (Naira)
Agricultural and Plantations	402,686,253.99	373,329,101.48	636,993,573.59	406,561,476.88	1,819,570,405.94	575,596,363.88	574,607,597.85	333,568,989.30	268,549,293.05	1,752,322,244.08	554,910,191.59
Automobiles and Assemblies	299,718,891.58	157,945,350.76	211,728,163.91	245,189,430.09	914,581,836.34	353,739,858.96	263,774,263.24	356,719,948.54	687,057,729.84	1,661,291,800.58	433,374,487.81
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	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	7,174,111,312.74
Breweries,Bottling and Beverages	7,864,607,682.42	7,785,013,393.25	6,565,898,865.25	7,766,125,668.13	29,981,645,409.05	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	9,189,599,854.14
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	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	2,750,900,474.04
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	287,569,089.13	353,264,545.19	351,186,358.30	445,393,311.86	1,437,413,304.48	390,428,944.04
Commercial and Trading	9,625,752,498.54	10,087,885,825.95	9,120,127,723.76	10,942,942,764.81	39,776,708,811.06	13,740,854,019.23	13,150,006,523.47	10,713,326,578.39	12,608,989,717.01	50,213,176,839.10	12,898,693,467.98
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	855,069,162.98	999,460,869.03	1,247,986,041.99	1,023,523,533.54	4,126,039,607.54	1,004,741,944.80
Federal Ministries & Parastatals	13,616,570,341.99	11,399,574,569.46	9,205,196,702.77	8,085,940,731.97	41,307,282,146.19	7,728,253,828.22	10,726,210,419.95	5,817,196,768.82	5,502,592,894.35	29,774,253,311.34	5,714,979,193.05
Gas	852,252,008.93	856,717,930.92	729,622,638.76	861,408,339.12	3,300,000,917.73	913,621,108.35	937,692,701.17	1,076,137,984.64	1,672,264,153.77	4,599,715,947.93	1,284,826,591.34
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	1,232,005,275.39	1,272,389,972.04	1,128,715,130.77	1,306,149,086.37	4,939,299,464.57	1,323,278,166.23
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	555,679,666.31	90,913,129.27	191,838,016.79	359,110,678.54	1,197,541,490.91	99,840,894.27
Mining	67,141,750.90	31,016,950.73	23,877,588.77	25,403,851.90	147,440,142.30	23,307,814.85	41,292,344.78	34,987,904.92	33,454,151.55	133,042,216.10	35,069,437.90
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	2,724,297,587.01	3,538,616,817.93	2,238,701,305.39	1,925,410,661.89	10,427,026,772.22	2,201,545,351.94
Offshore Operations	464,520,342.63	723,434,213.69	696,193,950.09	779,010,594.98	3,663,159,101.39	737,534,853.11	482,659,950.22	446,813,379.42	454,448,339.84	3,121,456,522.59	508,284,070.46
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	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	1,668,429,575.35
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	12,703,294,961.99	9,644,390,166.24	9,129,318,359.25	10,634,159,198.99	47,111,162,686.47	9,925,983,704.73
Other Manufacturing	21,856,833,713.32	25,127,881,668.69	22,426,204,653.05	23,337,911,738.38	92,748,831,773.46	23,499,041,138.37	27,223,390,061.60	24,290,279,862.75	24,452,105,255.42	99,464,816,318.34	28,728,050,117.60
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	743,554,266.82	1,163,161,363.39	1,488,095,185.42	1,848,603,361.44	5,243,414,177.07	1,494,627,192.84
Pharmaceutical,Soaps and Toiletries	308,279,031.40	313,450,951.77	269,626,006.01	242,063,387.51	1,133,419,176.69	421,019,205.20	301,526,809.68	313,816,336.20	887,807,369.02	1,924,369,720.10	272,132,003.94
Pioneering	121,610,237.74	264,758,314.41	192,644,982.08	178,476,309.61	757,489,841.84	199,124,418.60	216,317,508.89	610,891,682.43	1,896,051,597.59	2,922,385,207.51	979,949,034.42
Professional Services	19,378,271,074.64	19,937,167,037.11	19,574,736,606.85	15,674,588,638.18	74,564,763,156.78	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	20,817,280,804.48
Properties and Investments	514,148,211.15	412,600,370.96	691,089,033.69	693,047,242.40	2,310,884,598.20	787,158,851.58	801,201,359.41	751,110,130.70	601,268,681.71	2,940,739,023.40	750,215,100.36
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	341,985,236.53	414,979,510.14	526,154,336.61	480,313,962.07	1,763,433,045.35	872,038,220.81
State Ministries & Parastatals	9,657,703,242.83	8,699,620,797.83	8,704,631,511.17	7,201,698,777.74	34,263,054,129.57	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	11,211,488,882.34
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	913,348,895.25	719,299,144.05	591,975,481.14	701,472,405.61	2,926,095,926.05	776,123,116.55
Textile and Garment Industry	150,301,862.72	235,284,855.97	140,553,872.55	147,556,560.92	673,697,152.16	219,869,275.12	334,969,697.75	187,449,801.58	230,065,128.34	972,353,902.79	230,892,760.90
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	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	3,350,672,582.62
<b>Sub-Total (Non-import VAT) Local</b>	<b>120,290,581,073.04</b>	<b>121,016,038,142.22</b>	<b>122,516,526,947.75</b>	<b>106,015,839,992.05</b>	<b>469,839,025,755.06</b>	<b>119,675,938,958.90</b>	<b>126,061,727,200.81</b>	<b>110,255,190,187.23</b>	<b>117,823,919,018.92</b>	<b>474,016,375,385.86</b>	<b>126,642,467,479.27</b>
Non-import (foreign) VAT	31,907,375,220.78	54,383,510,957.58	27,282,348,829.79	26,099,323,021.70	119,672,599,029.85	28,114,661,825.48	25,431,456,156.64	32,425,639,404.35	38,661,280,151.45	125,633,039,597.92	31,718,068,442.20
NCS-Import VAT	44,508,936,571.60	35,628,646,365.48	42,730,462,653.14	47,053,065,955.84	169,921,111,546.08	38,437,973,170.35	35,534,936,389.80	54,014,351,037.72	49,868,020,680.22	177,855,281,228.09	46,408,606,633.47
<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>	<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>	<b>204,770,142,574.94</b>

**Growth Rate: Quarter and Quarter %**

	Q2 2015	Q3 2015	Q4 2015	Q1 2016	Q2 2016	Q3 2016	Q4 2016	Q1 2017
<b>Classification</b>	<b>Value Added Tax</b>	<b>Value Added Tax</b>	<b>Value Added Tax</b>	<b>Value Added Tax</b>	<b>Value Added Tax</b>	<b>Value Added Tax</b>	<b>Value Added Tax</b>	<b>Value Added Tax</b>
Agricultural and Plantations	(7.29)	70.63	(36.17)	347.55	(68.37)	(0.17)	(41.95)	(19.49)
Automobiles and Assemblies	(47.30)	34.05	15.80	273.01	(61.32)	(25.43)	35.24	92.60
Banks & Financial Institutions	(31.98)	28.42	(26.58)	398.15	(78.12)	23.44	11.74	(2.11)
Breweries,Bottling and Beverages	(1.01)	(15.66)	18.28	286.06	(76.32)	26.95	(23.71)	5.54
Building and Construction	(8.55)	(20.81)	(18.77)	448.53	(77.54)	9.19	(6.76)	44.75
Chemicals, Paints and Allied Industries	(29.62)	45.55	16.37	228.86	(69.96)	22.85	(0.59)	26.83
Commercial and Trading	4.80	(9.59)	19.99	263.49	(65.46)	(4.30)	(18.53)	17.69
Conglomerates	25.40	(18.97)	(7.24)	346.95	(80.37)	16.89	24.87	(17.99)
Federal Ministries & Parastatals	(16.28)	(19.25)	(12.16)	423.22	(81.73)	38.79	(45.77)	(5.41)
Gas	0.52	(14.84)	18.06	283.09	(72.31)	2.63	14.76	55.39
Hotels and Catering	(14.42)	3.24	13.92	272.14	(68.49)	3.28	(11.29)	15.72
Local Government Councils	(34.60)	(80.69)	58.56	889.13	(74.79)	(83.64)	111.01	87.19
Mining	(53.80)	(23.02)	6.39	480.38	(84.19)	77.16	(15.27)	(4.38)
Not Available	(8.68)	0.90	(20.78)	388.30	(74.69)	29.89	(36.74)	(13.99)
Offshore Operations	55.74	(3.77)	11.90	241.86	(72.31)	(34.56)	(7.43)	1.71
Oil Marketing	(5.49)	(14.15)	10.49	307.50	(76.91)	53.06	(19.85)	4.07
Oil Producing	22.52	(20.87)	0.65	327.41	(73.36)	(24.08)	(5.34)	16.48
Other Manufacturig	14.97	(10.75)	4.07	297.42	(74.66)	15.85	(10.77)	0.67
Petro-Chemical and Petroleum Refineries	38.29	132.39	(58.87)	423.45	(89.53)	56.43	27.94	24.23
Pharmaceutical,Soaps and Toileteries	1.68	(13.98)	(10.22)	368.23	(62.85)	(28.38)	4.08	182.91
Pioneering	117.71	(27.24)	(7.35)	324.42	(73.71)	8.63	182.41	210.37
Professional Services	2.88	(1.82)	(19.92)	375.70	(70.63)	(5.75)	(4.55)	(5.63)
Properties and Investments	(19.75)	67.50	0.28	233.44	(65.94)	1.78	(6.25)	(19.95)
Publishing,Printing, Paper Packaging	17.57	(0.13)	1.55	280.92	(76.09)	21.34	26.79	(8.71)
State Ministries & Parastatals	(9.92)	0.06	(17.27)	375.77	(72.93)	(6.35)	(17.94)	23.50
Stevedoring, Clearing and Forwarding	(0.15)	(31.96)	63.06	241.73	(62.94)	(21.25)	(17.70)	18.50
Textile and Garment Industry	56.54	(40.26)	4.98	356.57	(67.36)	52.35	(44.04)	22.73
Transport and Haulage Services	(7.72)	269.72	(73.42)	588.21	(84.31)	10.49	0.86	(7.32)
<b>Sub-Total (Non-import VAT) Local</b>	0.60	1.24	(13.47)	343.18	(74.49)	5.16	(12.54)	6.86
Non-import (foreign) VAT	7.76	(20.65)	(4.34)	358.53	(76.51)	(9.54)	27.50	22.31
NCS-import VAT	(19.95)	19.93	10.12	261.13	(77.38)	(7.55)	52.00	(7.68)
<b>Grand Total</b>	<b>(2.89)</b>	<b>0.79</b>	<b>(6.94)</b>	<b>323.87</b>	<b>(75.45)</b>	<b>0.32</b>	<b>5.17</b>	<b>5.42</b>



GROWTH RATE: YEAR ON YEAR %					
	Q1 2016	Q2 2016	Q3 2016	Q4 2016	Q1 2017
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax
Agricultural and Plantations	42.94	53.91	(47.63)	(33.95)	(3.59)
Automobiles and Assemblies	18.02	67.00	68.48	180.22	22.51
Banks & Financial Institutions	(30.09)	26.87	10.38	47.16	42.17
Breweries,Bottling and Beverages	(9.73)	15.77	4.71	(6.57)	29.45
Building and Construction	(27.52)	(13.46)	1.88	81.55	50.22
Chemicals, Paints and Allied Industries	17.77	105.57	40.41	53.02	35.77
Commercial and Trading	42.75	30.35	17.47	15.22	(6.13)
Conglomerates	(17.30)	(22.92)	18.79	5.03	17.50
Federal Ministries & Parastatals	(43.24)	(5.91)	(36.81)	(31.95)	(26.05)
Gas	7.20	9.45	47.49	94.13	40.63
Hotels and Catering	18.05	42.46	22.40	24.33	7.41
Local Government Councils	(50.08)	(87.51)	36.48	61.14	(82.03)
Minning	(65.29)	33.13	46.53	31.69	50.46
Not Available	(9.79)	28.31	(19.55)	(12.66)	(19.19)
Offshore Operations	58.77	(33.28)	(35.82)	(41.66)	(31.08)
Oil Marketing	(15.67)	36.57	27.51	20.11	33.30
Oil Producing	11.09	(31.16)	(17.65)	(4.69)	(21.86)
Other Manufacturig	7.51	8.34	8.31	4.77	22.25
Petro-Chemical and Petroleum Refineries	(27.53)	(18.03)	(54.87)	36.32	101.01
Pharmaceutical,Soaps and Toileteries	36.57	(3.80)	16.39	266.77	(35.36)
Pioneering	63.74	(18.30)	217.11	962.35	392.13
Professional Services	13.01	3.53	0.64	18.60	(4.94)
Properties and Investments	53.10	94.18	8.69	(13.24)	(4.69)
Publishing,Printing, Paper Packaging	8.63	12.12	42.33	27.94	154.99
State Ministries & Parastatals	(3.96)	(0.16)	(18.12)	22.23	20.88
Stevedoring, Clearing and Forwarding	40.31	10.66	33.86	(2.73)	(15.02)
Textile and Garment industry	46.29	42.37	33.37	55.92	5.01
Transport and Haulage Services	(2.07)	17.26	(68.01)	11.53	(14.46)
Sub-Total (Non-Import VAT) Local	(0.35)	4.17	(10.01)	11.14	5.64
Non-Import (foreign) VAT	(11.89)	(26.04)	18.85	51.96	12.82
NCS-Import VAT	(13.64)	(0.26)	26.41	5.98	20.74
Grand Total	(5.23)	(2.09)	2.16	15.73	9.84

# 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.





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