

Sectoral Distribution Of Value Added Tax

(Q3 2017)

Report Date: November 2017



NATIONAL BUREAU OF STATISTICS

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Executive Summary

Sectoral distribution of Value Added Tax (VAT) data for Q3 2017 reflected that the sum of N250.56bn was generated as VAT in Q3 2017 as against N246.30bn generated in Q2 2017 and N196.70bn in Q3 2016 representing 1.73% Increase Quarter-on-Quarter and 27.39% increase Year-on-Year.

Other manufacturing generated the highest amount of VAT with N28.98bn generated and closely followed by Professional Services and Oil Producing both generating N22.73bn and N12.09bn respectively while Mining generated the least and closely followed by Local Government Councils and Pharmaceutical, Soaps & Toiletries with N33.70 mln, N184.42 mln and N193.78 mln generated respectively.

Out of the total amount generated in Q3 2017, N125.13bn was generated as Non-Import VAT locally while N72.10bn was generated as Non-Import VAT for foreign. The balance of N53.33bn was generated as NCS-Import VAT.

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Agricultural and Plantations

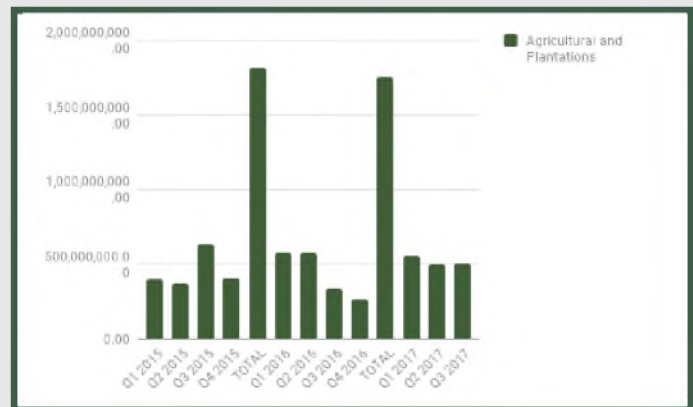


Agricultural and Plantations



Q3 2017
Value Added Tax (Naira)

N 508,007,319.53



Q3 2016
Value Added Tax (Naira)

N 333,568,989.30



Q2 2017
Value Added Tax (Naira)

N 497,210,854.92

2017
Year to Date



Total
N 1,560,128,366.04



Quarter on Quarter %

2.17%



Year on Year %

52.29%

2017
Year to Date



Growth Rate
5.15%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Automobiles and Assemblies

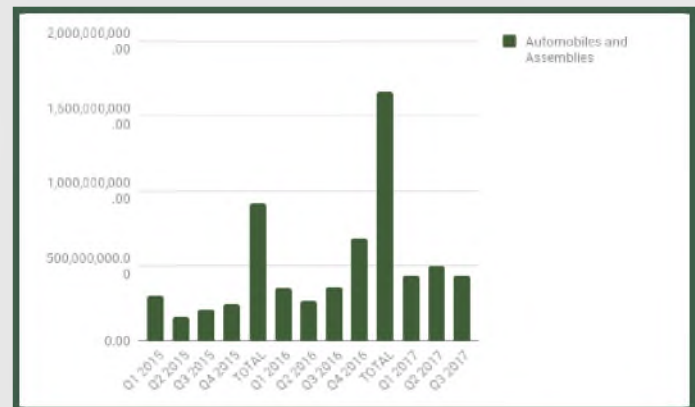


Automobiles and Assemblies



Q3 2017
Value Added Tax (Naira)

N 435,364,692.27



Q3 2016
Value Added Tax (Naira)

N 356,719,948.54



Q2 2017
Value Added Tax (Naira)

N 503,267,484.76

2017
Year to Date



Total
N1,372,006,664.84



Quarter on Quarter %

(13.49)



Year on Year %

22.05%

2017
Year to Date



Growth Rate
40.83%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Banks & Financial Institutions

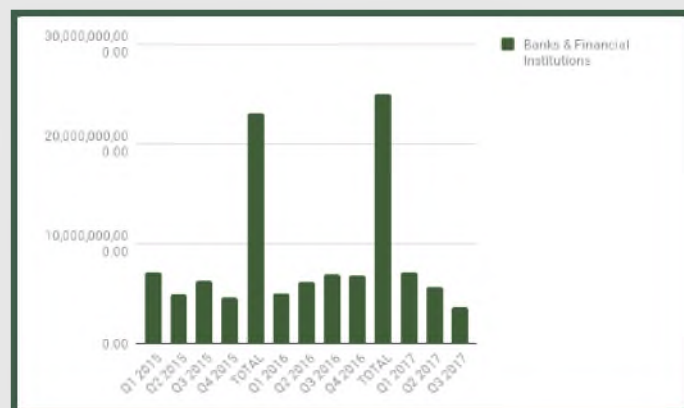


Banks & Financial Institutions



Q3 2017
Value Added Tax (Naira)

N3,693,953,125.89



Q3 2016
Value Added Tax (Naira)

N6,960,378,570.96



Q2 2017
Value Added Tax (Naira)

N5,672,146,884.42

2017
Year to Date

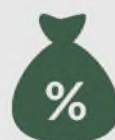


Total
N16,540,211,323.05



Quarter on Quarter %

(34.88)



Year on Year %

(46.93)

2017
Year to Date



Growth Rate
(9.30)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

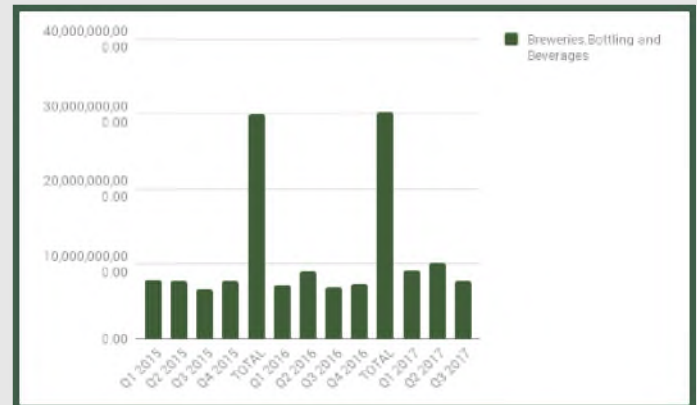
Breweries, Bottling and Beverages



Breweries, Bottling and Beverages



Q3 2017
Value Added Tax (Naira)
N7,756,396,491.81



Q3 2016
Value Added Tax (Naira)
N6,875,395,155.60



Q2 2017
Value Added Tax (Naira)
N10,071,784,787.75

2017
Year to Date
Total
N27,017,781,133.70



Quarter on Quarter %
(22.99)



Year on Year %
12.81%

2017
Year to Date
Growth Rate
17.53

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

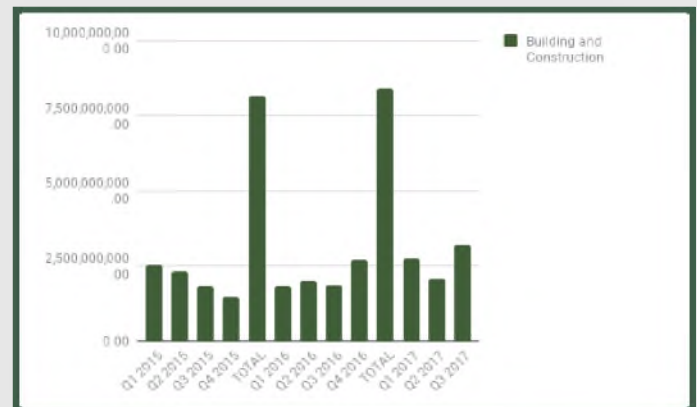
Building and Construction



Building and Construction



Q3 2017
Value Added Tax (Naira)
N3,209,037,195.87



Q3 2016
Value Added Tax (Naira)
N1,864,436,140.23



Q2 2017
Value Added Tax (Naira)
N2,073,255,010.58

2017
Year to Date
Total
N8,033,192,680.49



Quarter on Quarter %
54.78%



Year on Year %
72.12%

2017
Year to Date
Growth Rate
41.05%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Chemicals, Paints and Allied Industries

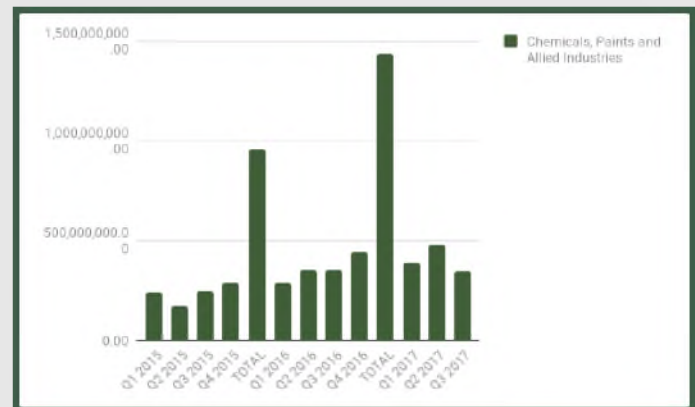


Chemicals, Paints and Allied Industries



Q3 2017
Value Added Tax (Naira)

N349,294,807.32



Q3 2016
Value Added Tax (Naira)

N351,186,358.30



Q2 2017
Value Added Tax (Naira)

N478,992,730.53



Quarter on Quarter %

(27.08)



Year on Year %

(0.54)



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

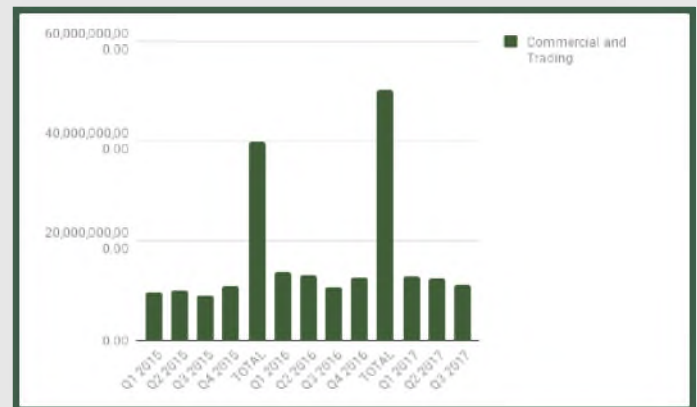
Commercial and Trading



Commercial and Trading



Q3 2017
Value Added Tax (Naira)
N11,246,475,074.52



Q3 2016
Value Added Tax (Naira)
N10,713,326,578.39



Q2 2017
Value Added Tax (Naira)
N12,484,431,606.80

2017
Year to Date
Total
N36,629,600,149.30



Quarter on Quarter %
(9.92)



Year on Year %
4.98%

2017
Year to Date
Growth Rate
(2.59)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Conglomerates

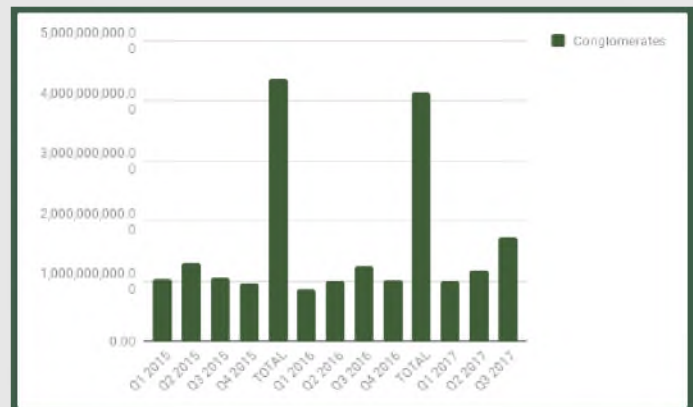


Conglomerates



Q3 2017
Value Added Tax (Naira)

N1,724,223,662.68



Q3 2016
Value Added Tax (Naira)

N1,247,986,041.99



Q2 2017
Value Added Tax (Naira)

N1,175,584,362.53

2017
Year to Date

Total

N3,904,549,970.01



Quarter on Quarter %

46.67%



Year on Year %

38.16%

2017
Year to Date

Growth Rate

25.85%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

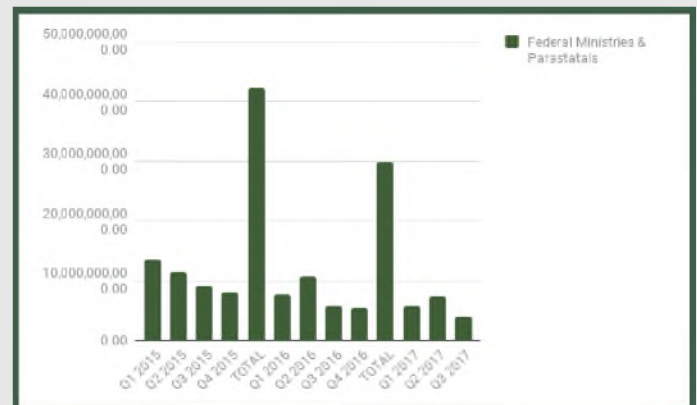
Federal Ministries & Parastatals



Federal Ministries & Parastatals



Q3 2017
Value Added Tax (Naira)
N3,927,169,358.11



Q3 2016
Value Added Tax (Naira)
N5,817,196,768.82



Q2 2017
Value Added Tax (Naira)
N7,354,784,112.52

2017
Year to Date

Total
N16,996,932,663.68



Quarter on Quarter %
(46.60)



Year on Year %
(32.49)

2017
Year to Date

Growth Rate
(29.97)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

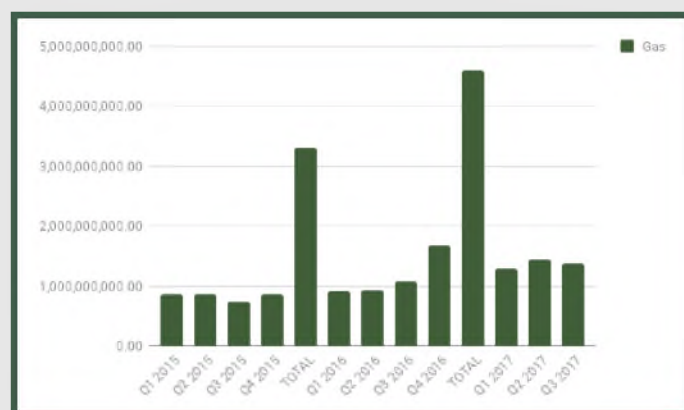
Gas



Gas



Q3 2017
Value Added Tax (Naira)
N1,378,099,592.74



Q3 2016
Value Added Tax (Naira)
N1,076,137,984.64



Q2 2017
Value Added Tax (Naira)
N1,446,164,953.15

2017
Year to Date
Total
N4,109,091,137.23



Quarter on Quarter %
(4.71)



Year on Year %
28.06

2017
Year to Date
Growth Rate
40.36%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Hotels and Catering

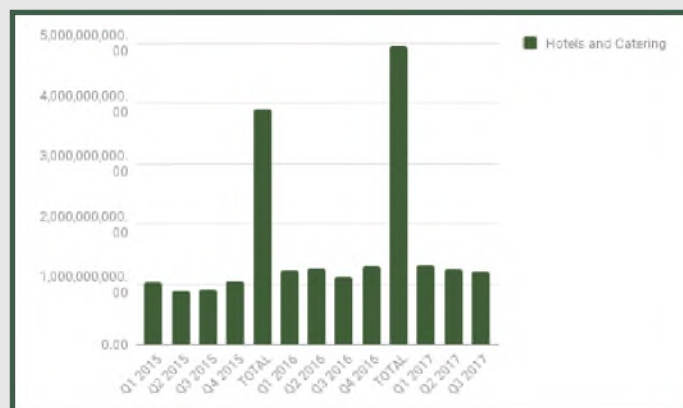


Hotels and Catering



Q3 2017
Value Added Tax (Naira)

N1,205,521,783.86



Q3 2016
Value Added Tax (Naira)

N1,128,715,130.77



Q2 2017
Value Added Tax (Naira)

N1,249,571,556.97

2017
Year to Date

Total
N3,778,371,507.06



Quarter on Quarter %

(3.53)



Year on Year %

6.80

2017
Year to Date

Growth Rate
4.00%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Local Government Councils

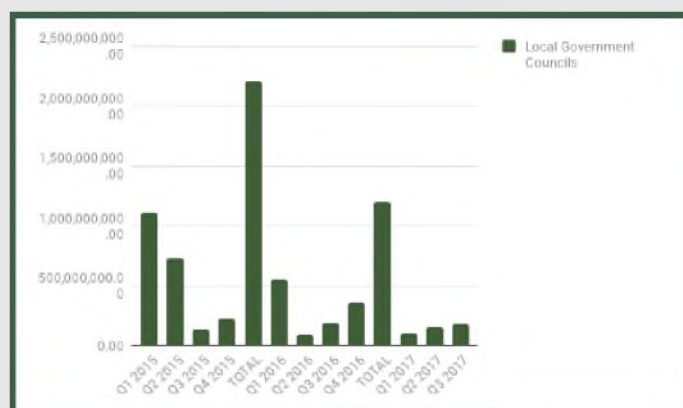


Local Government Councils



Q3 2017
Value Added Tax (Naira)

N184,416,548.60



Q3 2016
Value Added Tax (Naira)

N191,838,016.79



Q2 2017
Value Added Tax (Naira)

N154,716,564.12

2017
Year to Date

Total
N438,974,006.99



Quarter on Quarter %

19.20%



Year on Year %

(3.87)

2017
Year to Date

Growth Rate
(47.64)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Minning

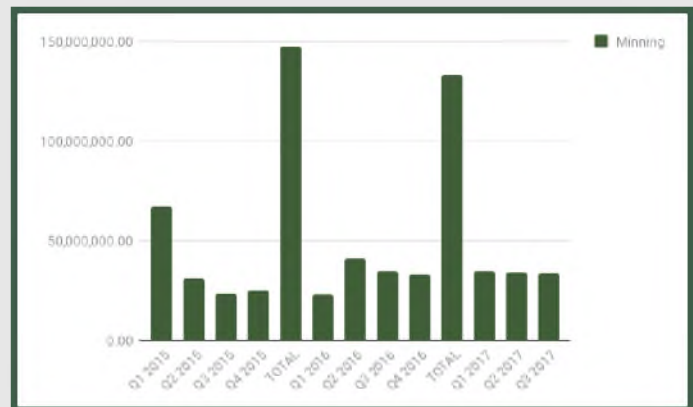


Minning



Q3 2017
Value Added Tax (Naira)

N33,696,152.72



Q3 2016
Value Added Tax (Naira)

N34,987,904.92



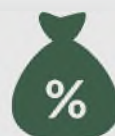
Q2 2017
Value Added Tax (Naira)

N34,185,750.80



Quarter on Quarter %

(1.43)



Year on Year %

(3.69)



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Other VAT

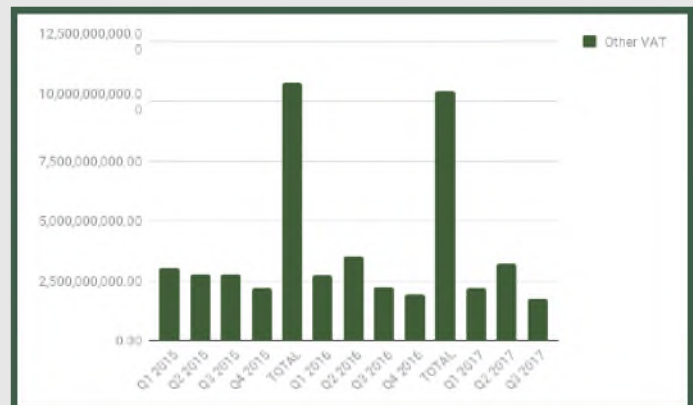


Other VAT



Q3 2017
Value Added Tax (Naira)

N1,747,151,996.95



Q3 2016
Value Added Tax (Naira)

N2,238,701,305.39



Q2 2017
Value Added Tax (Naira)

N3,216,773,708.46

2017
Year to Date



Total

N7,165,471,057.35



Quarter on Quarter %

(45.69)



Year on Year %

(21.96)

2017
Year to Date



Growth Rate

(15.72)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Offshore Operations

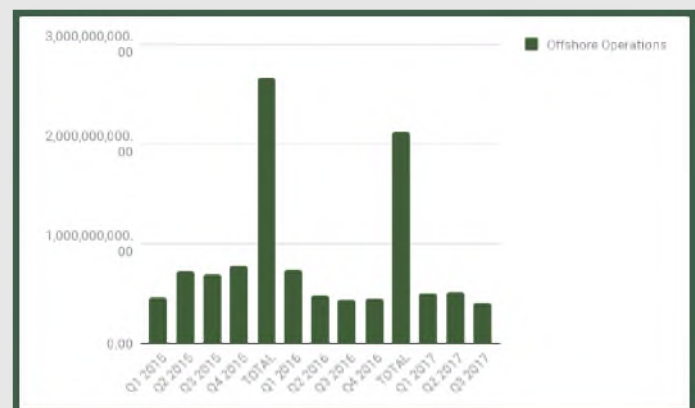


Offshore Operations



Q3 2017
Value Added Tax (Naira)

N410,607,270.78



Q3 2016
Value Added Tax (Naira)

N446,813,379.42



Q2 2017
Value Added Tax (Naira)

N516,442,304.83

2017
Year to Date

Total
N 1,435,333,646.07



Quarter on Quarter %

(20.49)



Year on Year %

(8.10)

2017
Year to Date

Growth Rate
(13.90)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Oil Marketing

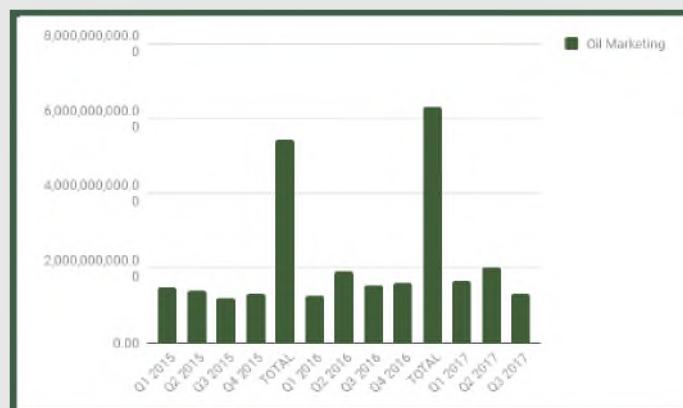


Oil Marketing



Q3 2017
Value Added Tax (Naira)

N1,306,702,534.13



Q3 2016
Value Added Tax (Naira)

N1,535,434,628.38



Q2 2017
Value Added Tax (Naira)

N2,032,477,580.31

2017
Year to Date

Total
N5,007,609,689.79



Quarter on Quarter %

(35.71)



Year on Year %

(14.90)

2017
Year to Date

Growth Rate
6.48%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Oil Producing

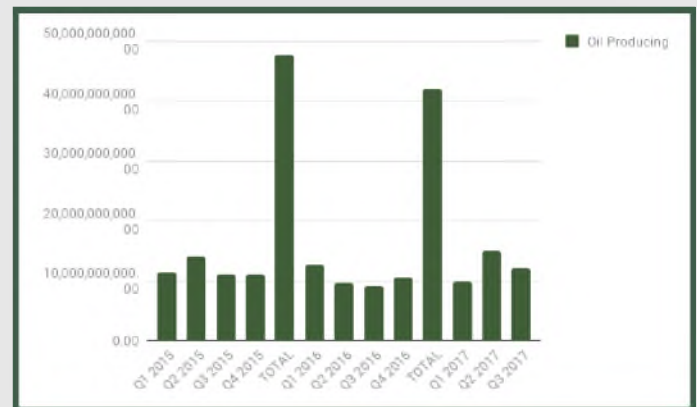


Oil Producing



Q3 2017
Value Added Tax (Naira)

N12,092,366,685.99



Q3 2016
Value Added Tax (Naira)

N9,129,318,359.25



Q2 2017
Value Added Tax (Naira)

N14,939,517,586.54

2017
Year to Date



Total

N36,957,867,977.26



Quarter on Quarter %

(19.06)



Year on Year %

32.46

2017
Year to Date



Growth Rate

17.41%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Other Manufacturing

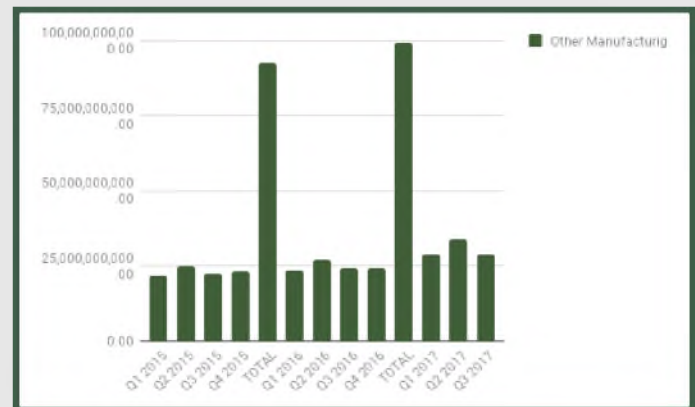


Other Manufacturing



Q3 2017
Value Added Tax (Naira)

N28,983,557,851.62



Q3 2016
Value Added Tax (Naira)

N24,290,279,862.75



Q2 2017
Value Added Tax (Naira)

N33,692,784,816.21

2017
Year to Date

Total

N91,404,392,785.43



Quarter on Quarter %

(13.98)



Year on Year %

19.32

2017
Year to Date

Growth Rate

21.85%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

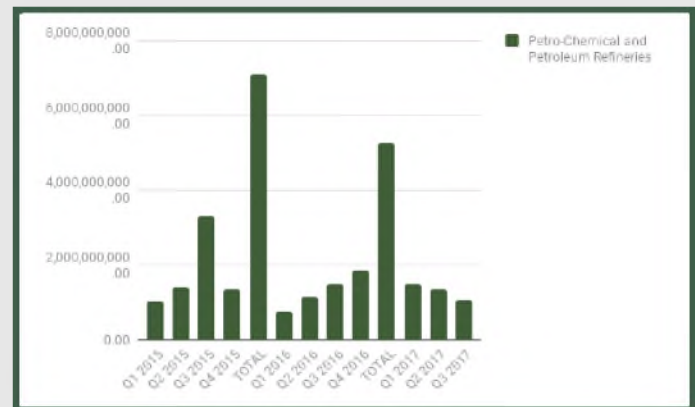
Petro-Chemical and Petroleum Refineries



Petro-Chemical and Petroleum Refineries



Q3 2017
Value Added Tax (Naira)
N1,061,988,591.44



Q3 2016
Value Added Tax (Naira)
N1,488,095,185.42



Q2 2017
Value Added Tax (Naira)
N1,360,011,801.40

2017
Year to Date
Total
N3,916,627,585.68



Quarter on Quarter %
(21.91)



Year on Year %
(28.63)

2017
Year to Date
Growth Rate
15.37%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Pharmaceutical, Soaps and Toileteries

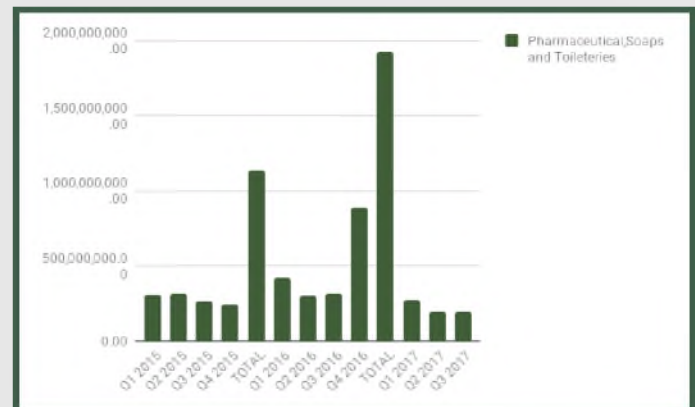


Pharmaceutical, Soaps and Toileteries



Q3 2017
Value Added Tax (Naira)

N193,781,835.05



Q3 2016
Value Added Tax (Naira)

N313,816,336.20



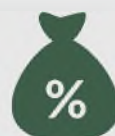
Q2 2017
Value Added Tax (Naira)

N194,261,311.95



Quarter on Quarter %

(0.25)



Year on Year %

(38.25)



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Pioneering

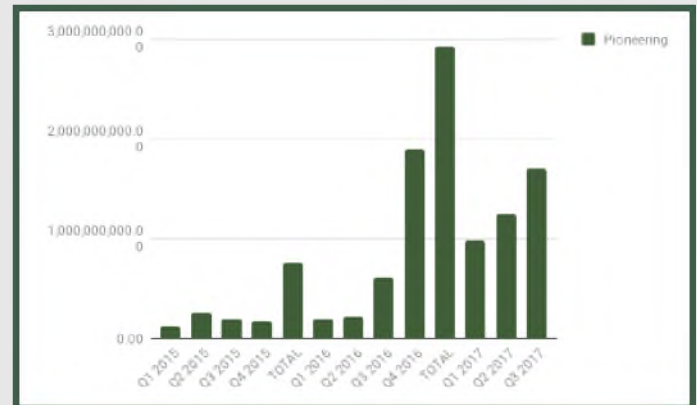


Pioneering



Q3 2017
Value Added Tax (Naira)

N1,707,454,741.62



Q3 2016
Value Added Tax (Naira)

N610,891,682.43



Q2 2017
Value Added Tax (Naira)

N1,245,584,586.03



Quarter on Quarter %

37.08%



Year on Year %

179.50%



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

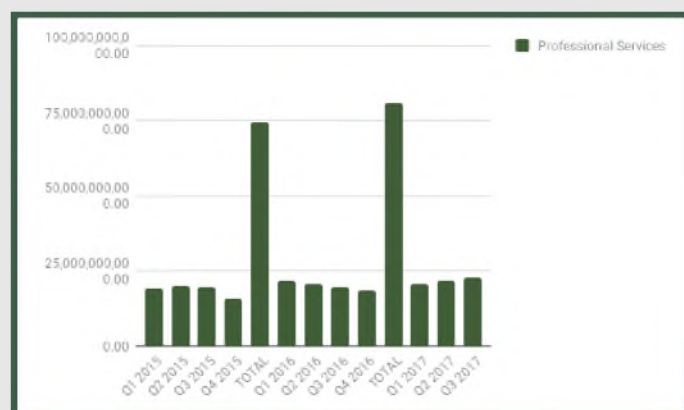
Professional Services



Professional Services



Q3 2017
Value Added Tax (Naira)
N22,731,878,147.99



Q3 2016
Value Added Tax (Naira)
N19,700,080,562.49

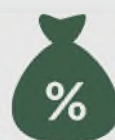


Q2 2017
Value Added Tax (Naira)
N21,637,588,452.19

2017
Year to Date
Total
N65,186,747,404.66



Quarter on Quarter %
5.06%



Year on Year %
15.39%

2017
Year to Date
Growth Rate
4.74%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Properties and Investments

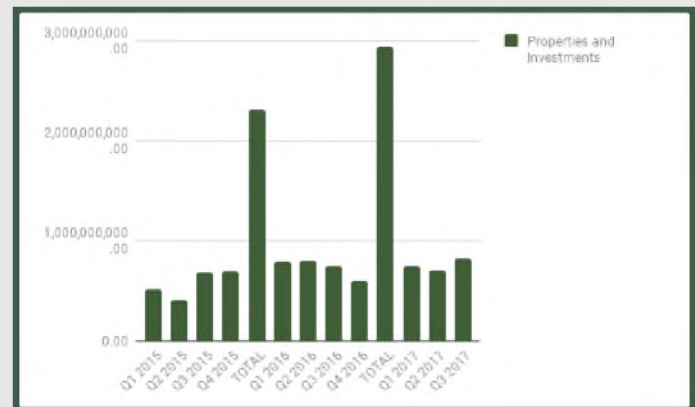


Properties and Investments



Q3 2017
Value Added Tax (Naira)

N821,374,100.52



Q3 2016
Value Added Tax (Naira)

N751,110,130.70



Q2 2017
Value Added Tax (Naira)

N709,943,151.61

2017
Year to Date

Total
N2,281,532,352.49



Quarter on Quarter %

15.70%



Year on Year %

9.35%

2017
Year to Date

Growth Rate
(2.48)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Publishing, Printing, Paper Packaging

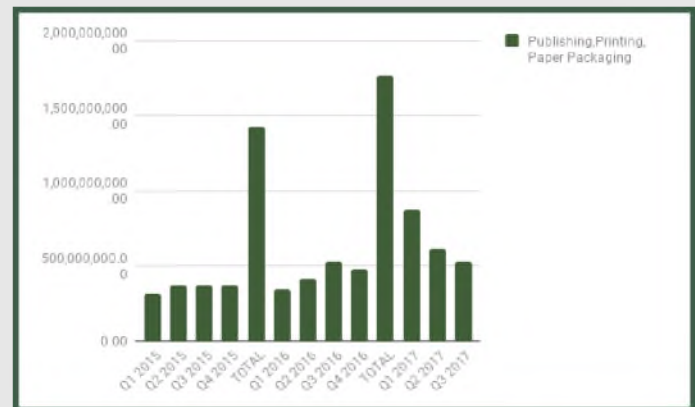


Publishing, Printing, Paper Packaging



Q3 2017
Value Added Tax (Naira)

N529,163,630.54



Q3 2016
Value Added Tax (Naira)

N526,154,336.61



Q2 2017
Value Added Tax (Naira)

N614,520,462.49

2017
Year to Date

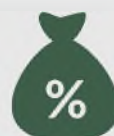


Total
N2,015,722,313.84



Quarter on Quarter %

(13.89)



Year on Year %

0.57

2017
Year to Date



Growth Rate
57.10%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

State Ministries & Parastatals



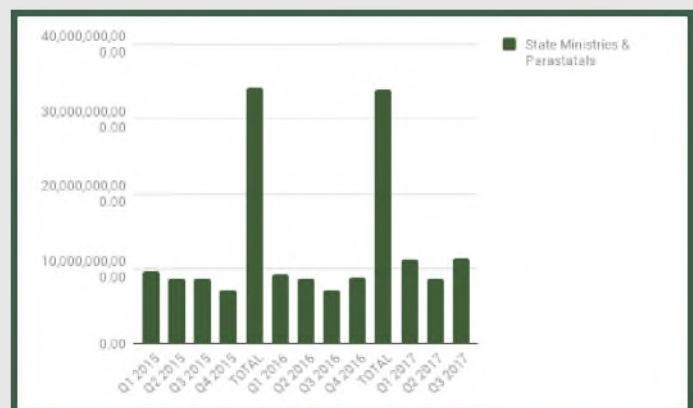
State Ministries & Parastatals



Q3 2017

Value Added Tax (Naira)

N11,424,634,245.90



Q3 2016

Value Added Tax (Naira)

N7,127,740,749.60



Q2 2017

Value Added Tax (Naira)

N8,741,330,518.21



Quarter on Quarter %

30.70%



Year on Year %

60.28%



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Stevedoring, Clearing and Forwarding

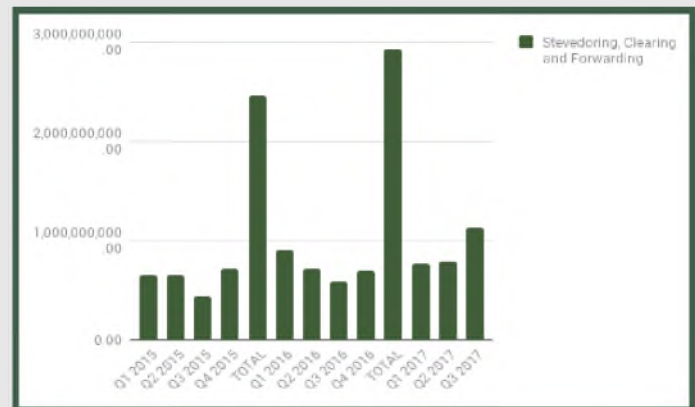


Stevedoring, Clearing and Forwarding



Q3 2017
Value Added Tax (Naira)

N1,134,242,721.02



Q3 2016
Value Added Tax (Naira)

N591,975,481.14



Q2 2017
Value Added Tax (Naira)

N794,722,942.18

2017
Year to Date



Total
N2,705,088,779.75



Quarter on Quarter %

42.72%



Year on Year %

91.60%

2017
Year to Date



Growth Rate
21.60%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Textile and Garment industry

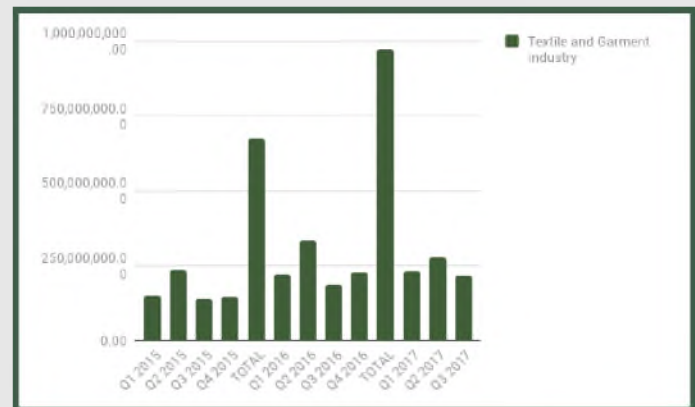


Textile and Garment industry



Q3 2017
Value Added Tax (Naira)

N216,544,311.84



Q3 2016
Value Added Tax (Naira)

N187,449,801.58



Q2 2017
Value Added Tax (Naira)

N279,731,988.31

2017
Year to Date

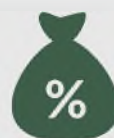


Total
N727,169,061.05



Quarter on Quarter %

(22.59)



Year on Year %

15.52%

2017
Year to Date



Growth Rate
(2.04)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Transport and Haulage Services

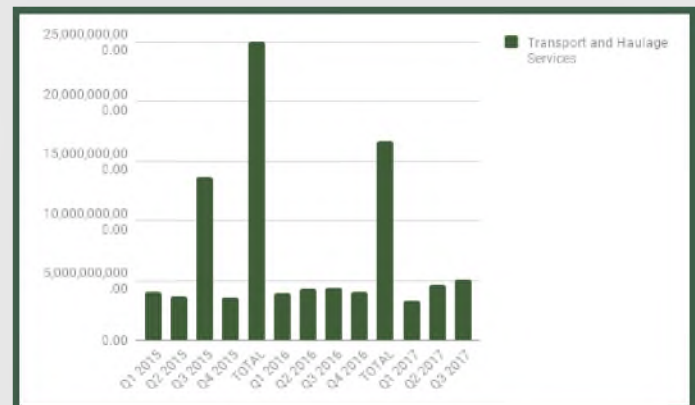


Transport and Haulage Services



Q3 2017
Value Added Tax (Naira)

N5,117,607,203.76



Q3 2016
Value Added Tax (Naira)

N4,365,454,796.62



Q2 2017
Value Added Tax (Naira)

N4,615,205,252.19

2017
Year to Date

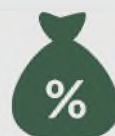
Total

N13,083,485,038.57



Quarter on Quarter %

10.89%



Year on Year %

17.23%

2017
Year to Date

Growth Rate

3.75%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Sub-Total (Non-Import VAT) Local

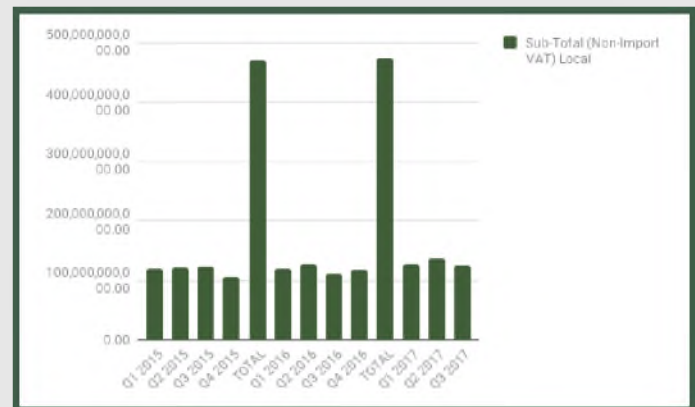


Sub-Total (Non-Import VAT) Local



Q3 2017
Value Added Tax (Naira)

N125,130,711,675.07



Q3 2016
Value Added Tax (Naira)

N110,255,190,187.23



Q2 2017
Value Added Tax (Naira)

N137,786,993,122.76

2017
Year to Date

Total
N389,560,172,277.10



Quarter on Quarter %

(9.19)



Year on Year %

13.49

2017
Year to Date

Growth Rate
9.37%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Non-Import (Foreign) VAT



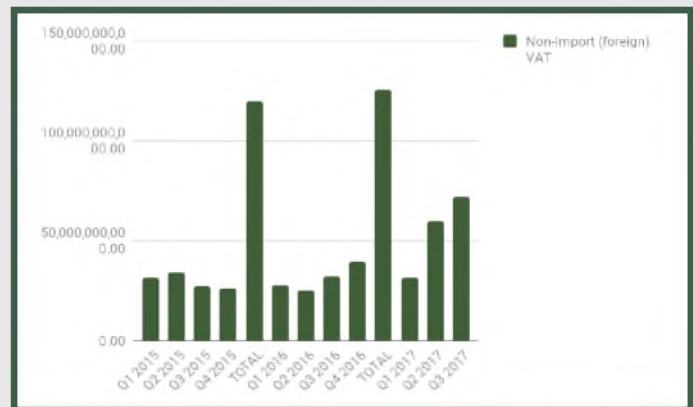
Non-Import (Foreign) VAT



Q3 2017

Value Added Tax (Naira)

N72,097,514,925.34



Q3 2016

Value Added Tax (Naira)

N32,425,639,404.35



Q2 2017

Value Added Tax (Naira)

N59,831,637,036.79

2017
Year to Date

Total

N163,648,220,404.33



Quarter on Quarter %

20.50%



Year on Year %

122.35%

2017
Year to Date

Growth Rate

90.35%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

NCS-Import VAT

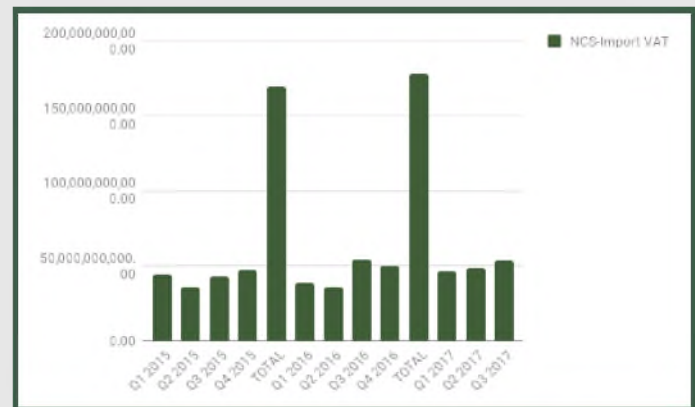


NCS-Import VAT



Q3 2017
Value Added Tax (Naira)

N53,332,462,461.92



Q3 2016
Value Added Tax (Naira)

N54,014,351,037.72



Q2 2017
Value Added Tax (Naira)

N48,684,692,311.41

2017
Year to Date



Total

N148,425,761,426.80



Quarter on Quarter %

9.55%



Year on Year %

(1.26)

2017
Year to Date



Growth Rate

15.97%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2017

Grand Total

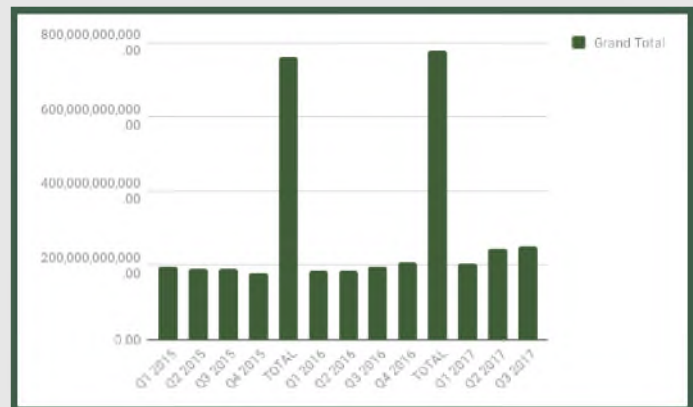


Grand Total



Q3 2017
Value Added Tax (Naira)

N250,560,689,062.33



Q3 2016
Value Added Tax (Naira)

N196,695,180,629.30



Q2 2017
Value Added Tax (Naira)

N246,303,322,470.96

2017
Year to Date



Total
N701,634,154,108.23



Quarter on Quarter %

1.73%



Year on Year %

27.39%

2017
Year to Date



Growth Rate
23.06%

	Q1 2017	Q2 2017	Q3 2017	Growth Rate	Growth Rate	2017 (year to date) TOTAL	Growth Rate
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Quarter on Quarter %	Year on Year %	Value Added Tax	2017 (Year to Date) %
Agricultural and Plantations	554,910,191.59	497,210,854.92	508,007,319.53	2.17	52.29	1,560,128,366.04	5.15
Automobiles and Assemblies	433,374,487.81	503,267,484.76	435,364,692.27	(13.49)	22.05	1,372,006,664.84	40.83
Banks & Financial Institutions	7,174,111,312.74	5,672,146,884.42	3,693,953,125.89	(34.88)	(46.93)	16,540,211,323.05	(9.30)
Breweries,Bottling and Beverages	9,189,599,854.14	10,071,784,787.75	7,756,396,491.81	(22.99)	12.81	27,017,781,133.70	17.53
Building and Construction	2,750,900,474.04	2,073,255,010.58	3,209,037,195.87	54.78	72.12	8,033,192,680.49	41.05
Chemicals, Paints and Allied Industries	390,428,944.04	478,992,730.53	349,294,807.32	(27.08)	(0.54)	1,218,716,481.89	22.85
Commercial and Trading	12,898,693,467.98	12,484,431,606.80	11,246,475,074.52	(9.92)	4.98	36,629,600,149.30	(2.59)
Conglomerates	1,004,741,944.80	1,175,584,362.53	1,724,223,662.68	46.67	38.16	3,904,549,970.01	25.85
Federal Ministries & Parastatals	5,714,979,193.05	7,354,784,112.52	3,927,169,358.11	(46.60)	(32.49)	16,996,932,663.68	(29.97)
Gas	1,284,826,591.34	1,446,164,953.15	1,378,099,592.74	(4.71)	28.06	4,109,091,137.23	40.36
Hotels and Catering	1,323,278,166.23	1,249,571,556.97	1,205,521,783.86	(3.53)	6.80	3,778,371,507.06	4.00
Local Government Councils	99,840,894.27	154,716,564.12	184,416,548.60	19.20	(3.87)	438,974,006.99	(47.64)
Mining	35,069,437.90	34,185,750.80	33,696,152.72	(1.43)	(3.69)	102,951,341.42	3.38
Not Available	2,201,545,351.94	3,216,773,708.46	1,747,151,996.95	(45.69)	(21.96)	7,165,471,057.35	(15.72)
Offshore Operations	508,284,070.46	516,442,304.83	410,607,270.78	(20.49)	(8.10)	1,435,333,646.07	(13.90)
Oil Marketing	1,668,429,575.35	2,032,477,580.31	1,306,702,534.13	(35.71)	(14.90)	5,007,609,689.79	6.48
Oil Producing	9,925,983,704.73	14,939,517,586.54	12,092,366,685.99	(19.06)	32.46	36,957,867,977.26	17.41
Other Manufacturing	28,728,050,117.60	33,692,784,816.21	28,983,557,851.62	(13.98)	19.32	91,404,392,785.43	21.85
Petro-Chemical and Petroleum Refineries	1,494,627,192.84	1,360,011,801.40	1,061,988,591.44	(21.91)	(28.63)	3,916,627,585.68	15.37
Pharmaceutical,Soaps and Toiletries	272,132,003.94	194,261,311.95	193,781,835.05	(0.25)	(38.25)	660,175,150.94	(36.30)
Pioneering	979,949,034.42	1,245,584,586.03	1,707,454,741.62	37.08	179.50	3,932,988,362.07	283.21
Professional Services	20,817,280,804.48	21,637,588,452.19	22,731,878,147.99	5.06	15.39	65,186,747,404.66	4.74
Properties and Investments	750,215,100.36	709,943,151.61	821,374,100.52	15.70	9.35	2,281,532,352.49	(2.48)
Publishing,Printing, Paper Packaging	872,038,220.81	614,520,462.49	529,163,630.54	(13.89)	0.57	2,015,722,313.84	57.10
State Ministries & Parastatals	11,211,488,882.34	8,741,330,518.21	11,424,634,245.90	30.70	60.28	31,377,453,646.45	25.07
Stevedoring, Clearing and Forwarding	776,123,116.55	794,722,942.18	1,134,242,721.02	42.72	91.60	2,705,088,779.75	21.60
Textile and Garment industry	230,892,760.90	279,731,988.31	216,544,311.84	(22.59)	15.52	727,169,061.05	(2.04)
Transport and Haulage Services	3,350,672,582.62	4,615,205,252.19	5,117,607,203.76	10.89	17.23	13,083,485,038.57	3.75
Sub-Total (Non-Import VAT) Local	126,642,467,479.27	137,786,993,122.76	125,130,711,675.07	(9.19)	13.49	389,560,172,277.10	9.37
Non-Import (foreign) VAT	31,719,068,442.20	59,831,637,036.79	72,097,514,925.34	20.50	122.35	163,648,220,404.33	90.35
NCS-Import VAT	46,408,606,653.47	48,684,692,311.41	53,332,462,461.92	9.55	(1.26)	148,425,761,426.80	15.97
Grand Total	204,770,142,574.94	246,303,322,470.96	250,560,689,062.33	1.73	27.39	701,634,154,108.23	23.06
Source: FIRS							

	Q1 2016	Q2 2016	Q3 2016	Q4 2016	TOTAL
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	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 Manufaurig	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

Source: planning,Research and statistics Department, FIRS

	Q1 2015	Q2 2015	Q3 2015	Q4 2015	TOTAL
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	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
Source: planning,Research and statistics Department, FIRS					

Methodology

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

Acknowledgements/Contacts

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