



NATIONAL BUREAU OF STATISTICS

Sectoral Distribution Of Value Added Tax

(Q4 2020)

Report Date: January 2021

Data Source: National Bureau of Statistics (NBS)

CONTENTS

Executive Summary	1
 Sectoral Distribution Of Value Added Tax - Q4 2020	
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
Minning	14
Other VAT	15
Offshore Operations	16
Oil Marketing	17
Oil Producing	18
Other Manufacturig	19
Petro-Chemical and Petroleum Refineries	20
Pharmaceutical,Soaps and Toileteries	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	 42
 Acknowledgements/Contacts	 43

EXECUTIVE SUMMARY

Sectoral distribution of Value Added Tax (VAT) data for Q4 2020 reflected that the sum of N454.69bn was generated as VAT in Q4 2020 as against N424.71bn generated in Q3 2020 and N308.48bn generated in Q4 2019 representing 7.06% increase Quarter-on-Quarter and 47.39% increase Year-on-Year.

Professional Services generated the highest amount of VAT with N42.38bn generated and closely followed by Other Manufacturing generating N39.45bn, Commercial and Trading generating N21.15bn while Mining generated the least and closely followed by Pioneering and Textile and Garment Industry with N58.88m, N185.72m and N353.75m generated respectively.

Out of the total amount generated in Q4 2020, N212.52bn was generated as Non-Import VAT locally while N143.35bn was generated as Non-Import VAT for foreign. The balance of N98.81bn was generated as NCS-Import VAT.

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Agricultural and Plantations



VAT SECTORAL ANALYSIS FOR YEAR 2020



Agricultural and Plantations

Q1 2020
Value Added Tax

N973,267,914.71



Q2 2020
Value Added Tax

N828,849,430.88

Q3 2020
Value Added Tax

N1,013,777,132.88

Q4 2020
Value Added Tax

N1,519,931,198.05

Q1-Q4 Total
Value Added Tax

N4,335,825,676.52

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

65.44

Q on Q
Q4 2020 / Q3 2020



Growth Rate

49.93

Y on Y
Q4 2020 / Q4 2019



Growth Rate

140.33

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Automobiles and Assemblies



VAT SECTORAL ANALYSIS FOR YEAR 2020



Automobiles and Assemblies

Q1 2020
Value Added Tax

N751,569,799.31



Q2 2020
Value Added Tax

N526,306,189.13

Q3 2020
Value Added Tax

N898,348,241.23

Q4 2020
Value Added Tax

N650,595,430.35

Q1-Q4 Total
Value Added Tax

N2,826,819,660.02

YTD% (Q1 - Q4)
2020 / 2019

Growth Rate

47.97

Q on Q
Q4 2020 / Q3 2020

Growth Rate

(27.58)

Y on Y
Q4 2020 / Q4 2019

Growth Rate

26.78

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Banks & Financial Institutions



VAT SECTORAL ANALYSIS FOR YEAR 2020



Banks & Financial Institutions

Q1 2020
Value Added Tax

N5,425,572,155.26



Q2 2020
Value Added Tax

N5,111,871,736.14

Q3 2020
Value Added Tax

N6,871,326,119.18

Q4 2020
Value Added Tax

N7,360,517,171.70

Q1-Q4 Total
Value Added Tax

N24,769,287,182.28

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

44.40

Q on Q
Q4 2020 / Q3 2020



Growth Rate

7.12

Y on Y
Q4 2020 / Q4 2019



Growth Rate

64.77

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Breweries, Bottling and Beverages



VAT SECTORAL ANALYSIS FOR YEAR 2020



Breweries, Bottling and Beverages

Q1 2020
Value Added Tax

N14,337,387,390.19



Q2 2020
Value Added Tax

N10,429,910,947.95

Q3 2020
Value Added Tax

N15,836,087,406.46

Q4 2020
Value Added Tax

N19,088,832,651.70

Q1-Q4 Total
Value Added Tax

N59,692,218,396.30

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

46.53

Q on Q
Q4 2020 / Q3 2020



Growth Rate

20.54

Y on Y
Q4 2020 / Q4 2019



Growth Rate

114.15

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Building and Construction



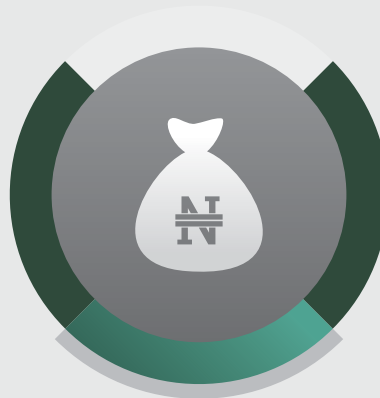
VAT SECTORAL ANALYSIS FOR YEAR 2020



Building and Construction

Q1 2020
Value Added Tax

N2,840,938,984.83



Q2 2020
Value Added Tax

N2,190,822,742.68

Q3 2020
Value Added Tax

N2,938,771,494.34

Q4 2020
Value Added Tax

N3,414,509,087.43

Q1-Q4 Total
Value Added Tax

N11,385,042,309.28

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

11.88

Q on Q
Q4 2020 / Q3 2020



Growth Rate

16.19

Y on Y
Q4 2020 / Q4 2019



Growth Rate

15.41

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Chemicals, Paints and Allied Industries



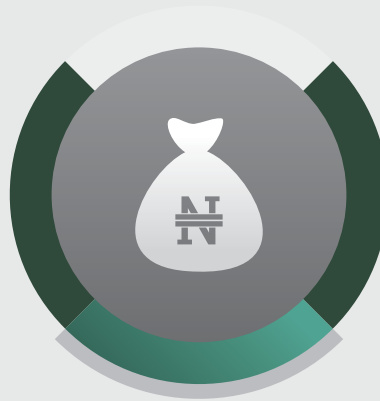
VAT SECTORAL ANALYSIS FOR YEAR 2020



Chemicals, Paints and Allied Industries

Q1 2020
Value Added Tax

N569,029,027.66



Q2 2020
Value Added Tax

N386,766,448.04

Q3 2020
Value Added Tax

N816,774,463.81

Q4 2020
Value Added Tax

N943,073,614.38

Q1-Q4 Total
Value Added Tax

N2,715,643,553.89

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

43.32

Q on Q
Q4 2020 / Q3 2020



Growth Rate

15.46

Y on Y
Q4 2020 / Q4 2019



Growth Rate

110.97

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Commercial and Trading



VAT SECTORAL ANALYSIS FOR YEAR 2020



Commercial and Trading

Q1 2020
Value Added Tax

N17,185,559,257.57



Q2 2020
Value Added Tax

N13,919,056,395.00

Q3 2020
Value Added Tax

N21,183,829,496.22

Q4 2020
Value Added Tax

N25,148,851,029.35

Q1-Q4 Total
Value Added Tax

N77,437,296,178.14

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

29.48

Q on Q
Q4 2020 / Q3 2020



Growth Rate

18.72

Y on Y
Q4 2020 / Q4 2019



Growth Rate

77.85

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Conglomerates



VAT SECTORAL ANALYSIS FOR YEAR 2020



Conglomerates

Q1 2020
Value Added Tax

N1,104,447,503.19



Q2 2020
Value Added Tax

N1,418,106,905.73

Q3 2020
Value Added Tax

N1,742,396,221.44

Q4 2020
Value Added Tax

N2,330,373,702.74

Q1-Q4 Total
Value Added Tax

N6,595,324,333.10

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

45.04

Q on Q
Q4 2020 / Q3 2020



Growth Rate

33.75

Y on Y
Q4 2020 / Q4 2019



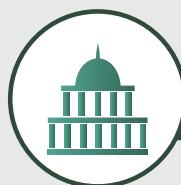
Growth Rate

112.36

* Data is subject to revisions and may change



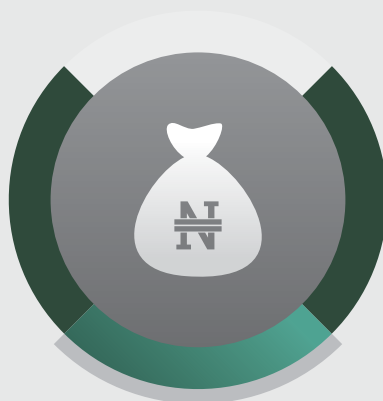
VAT SECTORAL ANALYSIS FOR YEAR 2020



Federal Ministries & Parastatals

Q1 2020
Value Added Tax

N6,551,098,563.15



Q2 2020
Value Added Tax

N5,821,078,628.92

Q3 2020
Value Added Tax

N6,377,464,621.81

Q4 2020
Value Added Tax

N7,516,800,631.51

Q1-Q4 Total
Value Added Tax

N26,266,442,445.39

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

(24.53)

Q on Q
Q4 2020 / Q3 2020



Growth Rate

17.87

Y on Y
Q4 2020 / Q4 2019



Growth Rate

(22.67)

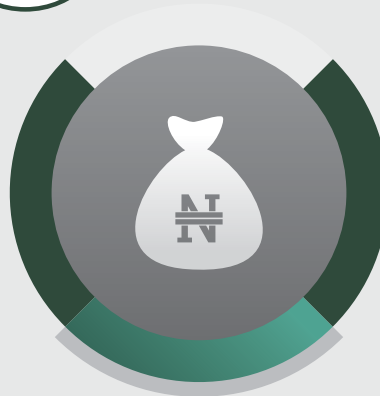
* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR 2020



Q1 2020
Value Added Tax
N1,294,001,132.36



Q2 2020
Value Added Tax
N1,394,276,103.65

Q3 2020
Value Added Tax
N1,121,386,172.43

Q4 2020
Value Added Tax
N1,045,559,193.97

Q1-Q4 Total
Value Added Tax
N4,855,222,602.41

YTD% (Q1 - Q4)
2020 / 2019
6.49
Growth Rate

Q on Q
Q4 2020 / Q3 2020
(6.76)
Growth Rate

Y on Y
Q4 2020 / Q4 2019
11.91
Growth Rate

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

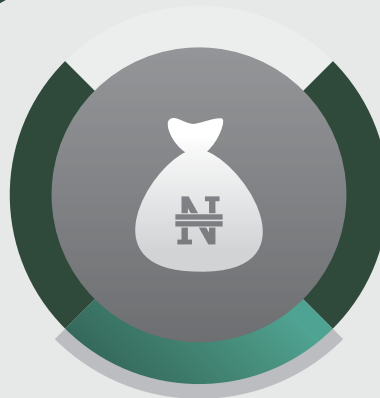
Hotels and Catering



VAT SECTORAL ANALYSIS FOR YEAR 2020



Hotels and Catering



Q1 2020
Value Added Tax

N2,521,163,929.38

Q2 2020
Value Added Tax

N1,367,247,607.65

Q3 2020
Value Added Tax

N2,148,628,880.74

Q4 2020
Value Added Tax

N2,272,046,156.81

Q1-Q4 Total
Value Added Tax

N8,309,086,574.58

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

0.23

Q on Q
Q4 2020 / Q3 2020



Growth Rate

5.74

Y on Y
Q4 2020 / Q4 2019



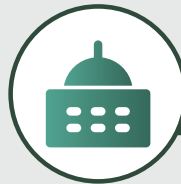
Growth Rate

0.28

* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR 2020



Local Government Councils

Q1 2020
Value Added Tax

N319,035,750.06



Q2 2020
Value Added Tax

N483,349,324.87

Q3 2020
Value Added Tax

N567,973,313.88

Q4 2020
Value Added Tax

N530,726,556.27

Q1-Q4 Total
Value Added Tax

N1,901,084,945.08

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

(3.20)

Q on Q
Q4 2020 / Q3 2020



Growth Rate

(6.56)

Y on Y
Q4 2020 / Q4 2019



Growth Rate

(10.84)

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Mining

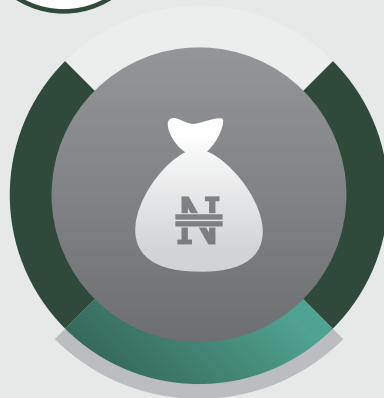


VAT SECTORAL ANALYSIS FOR YEAR 2020



Mining

Q1 2020
Value Added Tax
N61,833,673.63



Q2 2020
Value Added Tax
N65,744,595.92

Q3 2020
Value Added Tax
N64,500,079.69

Q4 2020
Value Added Tax
N58,876,777.65

Q1-Q4 Total
Value Added Tax
N250,955,126.89

YTD% (Q1 - Q4)
2020 / 2019
19.94
Growth Rate

Q on Q
Q4 2020 / Q3 2020
(8.72)
Growth Rate

Y on Y
Q4 2020 / Q4 2019
8.12
Growth Rate

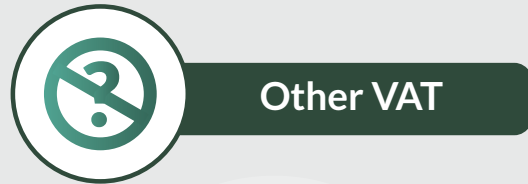
* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Other VAT

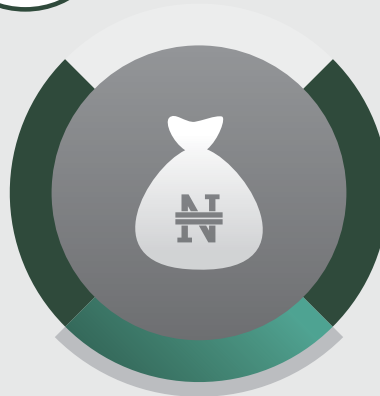


VAT SECTORAL ANALYSIS FOR YEAR 2020



Other VAT

Q1 2020
Value Added Tax
N5,842,090,589.37



Q2 2020
Value Added Tax
N4,545,909,133.21

Q3 2020
Value Added Tax
N6,765,490,740.68

Q4 2020
Value Added Tax
N5,749,683,844.48

Q1-Q4 Total
Value Added Tax
N22,903,174,307.74

YTD% (Q1 - Q4)
2020 / 2019
51.30
Growth Rate

Q on Q
Q4 2020 / Q3 2020
(15.01)
Growth Rate

Y on Y
Q4 2020 / Q4 2019
40.84
Growth Rate

* Data is subject to revisions and may change



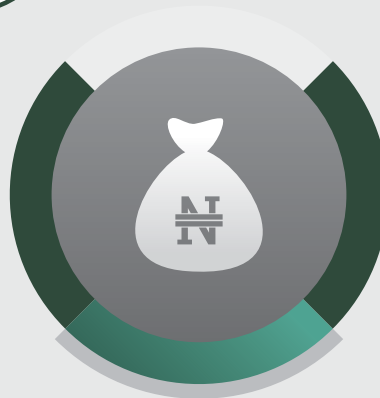
VAT SECTORAL ANALYSIS FOR YEAR 2020



Offshore Operations

Q1 2020
Value Added Tax

N592,056,030.83



Q2 2020
Value Added Tax

N483,793,877.08

Q3 2020
Value Added Tax

N1,418,603,933.75

Q4 2020
Value Added Tax

N1,423,891,321.74

Q1-Q4 Total
Value Added Tax

N3,918,345,163.40

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

44.41

Q on Q
Q4 2020 / Q3 2020



Growth Rate

0.37

Y on Y
Q4 2020 / Q4 2019



Growth Rate

58.19

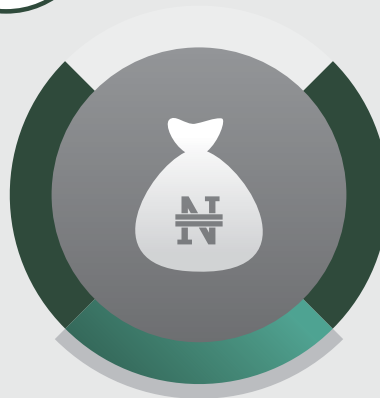
* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR 2020



Q1 2020
Value Added Tax
N2,385,256,224.63



Q2 2020
Value Added Tax
N1,936,611,317.52

Q3 2020
Value Added Tax
N3,084,291,540.41

Q4 2020
Value Added Tax
N2,182,183,851.33

Q1-Q4 Total
Value Added Tax
N9,588,342,933.89

YTD% (Q1 - Q4)
2020 / 2019
12.19
Growth Rate

Q on Q
Q4 2020 / Q3 2020
(29.25)
Growth Rate

Y on Y
Q4 2020 / Q4 2019
7.31
Growth Rate

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Oil Producing



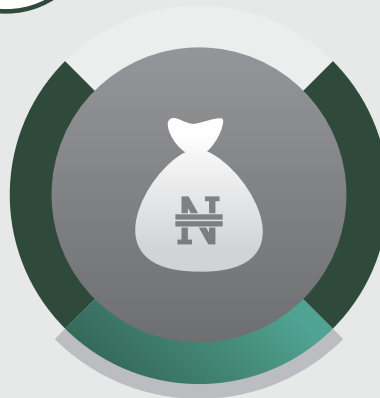
VAT SECTORAL ANALYSIS FOR YEAR 2020



Oil Producing

Q1 2020
Value Added Tax

N9,353,657,476.62



Q2 2020
Value Added Tax

N8,659,903,045.11

Q3 2020
Value Added Tax

N11,540,609,381.26

Q4 2020
Value Added Tax

N13,827,361,873.22

Q1-Q4 Total
Value Added Tax

N43,381,531,776.21

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

11.83

Q on Q
Q4 2020 / Q3 2020



Growth Rate

19.81

Y on Y
Q4 2020 / Q4 2019



Growth Rate

24.01

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Other Manufacturing



VAT SECTORAL ANALYSIS FOR YEAR 2020



Other Manufacturing



Q1 2020
Value Added Tax

N37,372,276,717.98

Q2 2020
Value Added Tax

N30,260,319,823.21

Q3 2020
Value Added Tax

N47,074,581,750.69

Q4 2020
Value Added Tax

N39,446,380,295.82

Q1-Q4 Total
Value Added Tax

N154,153,558,587.70

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

24.17

Q on Q
Q4 2020 / Q3 2020



Growth Rate

(16.20)

Y on Y
Q4 2020 / Q4 2019



Growth Rate

40.79

* Data is subject to revisions and may change



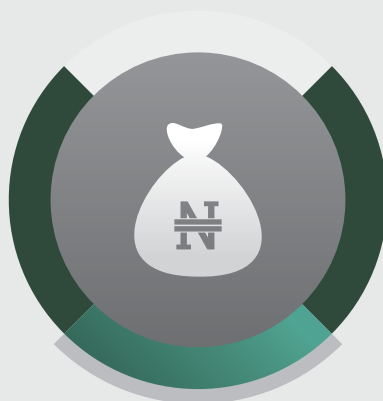
VAT SECTORAL ANALYSIS FOR YEAR 2020



Petro-Chemical and Petroleum Refineries

Q1 2020
Value Added Tax

N1,312,131,574.38



Q2 2020
Value Added Tax

N918,862,071.46

Q3 2020
Value Added Tax

N1,699,396,237.80

Q4 2020
Value Added Tax

N1,943,265,398.75

Q1-Q4 Total
Value Added Tax

N5,873,655,282.39

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

44.19

Q on Q
Q4 2020 / Q3 2020



Growth Rate

14.35

Y on Y
Q4 2020 / Q4 2019



Growth Rate

125.47

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Pharmaceutical, Soaps and Toileteries



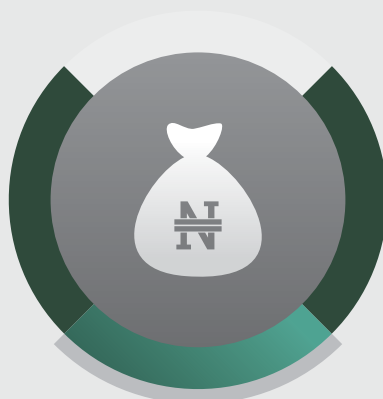
VAT SECTORAL ANALYSIS FOR YEAR 2020



Pharmaceutical, Soaps and Toileteries

Q1 2020
Value Added Tax

N348,557,568.88



Q2 2020
Value Added Tax

N300,220,568.13

Q3 2020
Value Added Tax

N386,161,697.79

Q4 2020
Value Added Tax

N370,320,781.31

Q1-Q4 Total
Value Added Tax

N1,405,260,616.11

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

36.62

Q on Q
Q4 2020 / Q3 2020



Growth Rate

(4.10)

Y on Y
Q4 2020 / Q4 2019



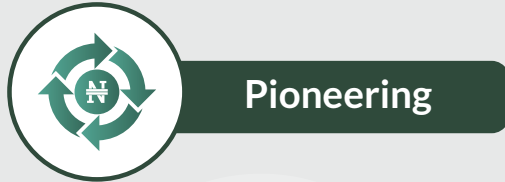
Growth Rate

29.54

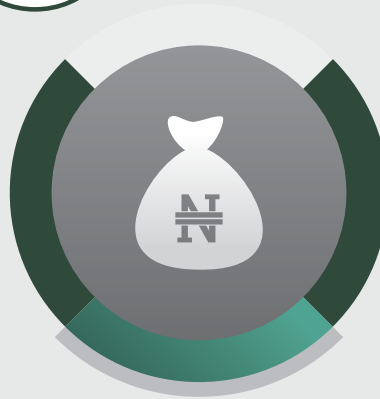
* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR 2020



Q1 2020
Value Added Tax
N868,944,473.12



Q2 2020
Value Added Tax
N6,462,032,900.99

Q3 2020
Value Added Tax
N1,139,816,076.64

Q4 2020
Value Added Tax
N185,715,439.52

Q1-Q4 Total
Value Added Tax
N8,656,508,890.27

YTD% (Q1 - Q4)
2020 / 2019
(15.78)
Growth Rate

Q on Q
Q4 2020 / Q3 2020
(83.71)
Growth Rate

Y on Y
Q4 2020 / Q4 2019
(92.32)
Growth Rate

* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR 2020



Professional Services



Q1 2020
Value Added Tax

N38,297,224,939.94

Q2 2020
Value Added Tax

N37,627,732,262.43

Q3 2020
Value Added Tax

N44,013,954,461.95

Q4 2020
Value Added Tax

N42,379,895,809.59

Q1-Q4 Total
Value Added Tax

N162,318,807,473.91

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

44.85

Q on Q
Q4 2020 / Q3 2020



Growth Rate

(3.71)

Y on Y
Q4 2020 / Q4 2019



Growth Rate

62.53

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Properties and Investments



VAT SECTORAL ANALYSIS FOR YEAR 2020



Properties and Investments

Q1 2020
Value Added Tax

N1,105,976,944.59



Q2 2020
Value Added Tax

N1,049,994,642.66

Q3 2020
Value Added Tax

N1,077,060,344.37

Q4 2020
Value Added Tax

N1,303,444,313.93

Q1-Q4 Total
Value Added Tax

N4,536,476,245.55

YTD% (Q1 - Q4)
2020 / 2019

Growth Rate

12.25

Q on Q
Q4 2020 / Q3 2020

Growth Rate

21.02

Y on Y
Q4 2020 / Q4 2019

Growth Rate

45.97

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Publishing, Printing, Paper Packaging



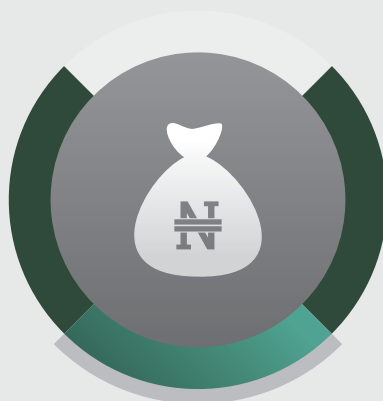
VAT SECTORAL ANALYSIS FOR YEAR 2020



Publishing, Printing, Paper Packaging

Q1 2020
Value Added Tax

N552,868,191.88



Q2 2020
Value Added Tax

N331,473,679.01

Q3 2020
Value Added Tax

N473,095,945.01

Q4 2020
Value Added Tax

N720,253,451.41

Q1-Q4 Total
Value Added Tax

N2,077,691,267.31

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

18.65

Q on Q
Q4 2020 / Q3 2020



Growth Rate

52.24

Y on Y
Q4 2020 / Q4 2019



Growth Rate

53.42

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

State Ministries & Parastatals



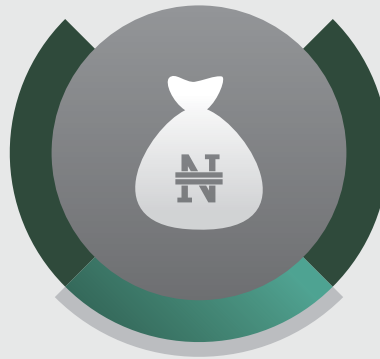
VAT SECTORAL ANALYSIS FOR YEAR 2020



State Ministries & Parastatals

Q1 2020
Value Added Tax

N10,663,529,267.92



Q2 2020
Value Added Tax

N11,841,516,002.82

Q3 2020
Value Added Tax

N19,641,429,831.02

Q4 2020
Value Added Tax

N16,892,523,012.37

Q1-Q4 Total
Value Added Tax

N59,038,998,114.13

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

40.88

Q on Q
Q4 2020 / Q3 2020



Growth Rate

(14.00)

Y on Y
Q4 2020 / Q4 2019



Growth Rate

33.42

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Stevedoring, Clearing and Forwarding



VAT SECTORAL ANALYSIS FOR YEAR 2020



Stevedoring, Clearing and Forwarding

Q1 2020
Value Added Tax

N2,072,958,805.16



Q2 2020
Value Added Tax

N1,961,789,219.59

Q3 2020
Value Added Tax

N2,557,741,778.30

Q4 2020
Value Added Tax

N2,514,174,078.71

Q1-Q4 Total
Value Added Tax

N9,106,663,881.76

YTD% (Q1 - Q4)
2020 / 2019

61.67

Growth Rate

Q on Q
Q4 2020 / Q3 2020

(1.70)

Growth Rate

Y on Y
Q4 2020 / Q4 2019

88.54

Growth Rate

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Textile and Garment industry



VAT SECTORAL ANALYSIS FOR YEAR 2020



Textile and Garment industry

Q1 2020
Value Added Tax

N306,050,600.29



Q2 2020
Value Added Tax

N193,137,970.38

Q3 2020
Value Added Tax

N346,269,179.51

Q4 2020
Value Added Tax

N353,751,097.82

Q1-Q4 Total
Value Added Tax

N1,199,208,848.00

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

(18.88)

Q on Q
Q4 2020 / Q3 2020



Growth Rate

2.16

Y on Y
Q4 2020 / Q4 2019



Growth Rate

(41.95)

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Transport and Haulage Services



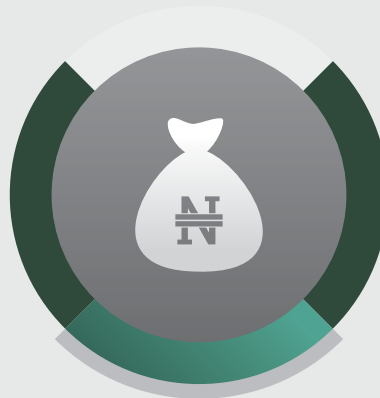
VAT SECTORAL ANALYSIS FOR YEAR 2020



Transport and Haulage Services

Q1 2020
Value Added Tax

N7,665,000,259.56



Q2 2020
Value Added Tax

N12,634,669,099.24

Q3 2020
Value Added Tax

N11,862,899,985.41

Q4 2020
Value Added Tax

N11,350,462,598.53

Q1-Q4 Total
Value Added Tax

N43,513,031,942.74

YTD% (Q1 - Q4)
2020 / 2019

78.71

Growth Rate

Q on Q
Q4 2020 / Q3 2020

(4.32)

Growth Rate

Y on Y
Q4 2020 / Q4 2019

69.17

Growth Rate

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Sub-Total (Non-Import VAT) Local



VAT SECTORAL ANALYSIS FOR YEAR 2020



Sub-Total (Non-Import VAT) Local

Q1 2020
Value Added Tax
N172,673,484,746.45



Q2 2020
Value Added Tax
N163,151,352,669.40

Q3 2020
Value Added Tax
N214,662,666,528.70

Q4 2020
Value Added Tax
N212,524,000,370.44

Q1-Q4 Total
Value Added Tax
N763,011,504,314.99

YTD% (Q1 - Q4)
2020 / 2019
30.52
Growth Rate

Q on Q
Q4 2020 / Q3 2020
(1.00)
Growth Rate

Y on Y
Q4 2020 / Q4 2019
46.32
Growth Rate

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Non-Import (Foreign) VAT



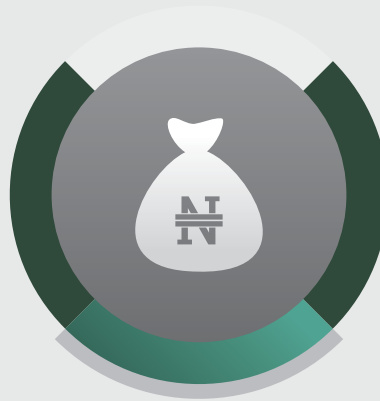
VAT SECTORAL ANALYSIS FOR YEAR 2020



Non-Import (Foreign) VAT

Q1 2020
Value Added Tax

N79,315,239,730.27



Q2 2020
Value Added Tax

N82,421,661,761.87

Q3 2020
Value Added Tax

N115,344,250,668.75

Q4 2020
Value Added Tax

N143,353,393,780.67

Q1-Q4 Total
Value Added Tax

N420,434,545,941.57

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

16.96

Q on Q
Q4 2020 / Q3 2020



Growth Rate

24.28

Y on Y
Q4 2020 / Q4 2019



Growth Rate

39.75

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

NCS-Import VAT



VAT SECTORAL ANALYSIS FOR YEAR 2020

NCS-Import VAT

Q1 2020
Value Added Tax
N72,590,400,175.61



Q2 2020
Value Added Tax
N81,622,274,656.73

Q3 2020
Value Added Tax
N94,701,267,256.43

Q4 2020
Value Added Tax
N98,810,817,574.95

Q1-Q4 Total
Value Added Tax
N347,724,759,663.72

YTD% (Q1 - Q4)
2020 / 2019
44.57
Growth Rate

Q on Q
Q4 2020 / Q3 2020
4.34
Growth Rate

Y on Y
Q4 2020 / Q4 2019
62.90
Growth Rate


* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2020

Grand Total



VAT SECTORAL ANALYSIS FOR YEAR 2020

 **Grand Total**

Q1 2020
Value Added Tax

N324,579,124,652.33



Q2 2020
Value Added Tax

N327,195,289,088.00

Q3 2020
Value Added Tax

N424,708,184,453.88

Q4 2020
Value Added Tax

N454,688,211,726.06

Q1-Q4 Total
Value Added Tax

N1,531,170,809,920.28

YTD% (Q1 - Q4)
2020 / 2019



Growth Rate

29.26

Q on Q
Q4 2020 / Q3 2020



Growth Rate

7.06

Y on Y
Q4 2020 / Q4 2019



Growth Rate

47.39

* Data is subject to revisions and may change

* Data is subject to revisions and may change

VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2020

	Q1 2020	Q2 2020	Q3 2020	Q1-Q3 total	YTD% (Q1 - Q3)	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	2020 / 2019	Q3 2020 / Q2 2020	Q3 2020 / Q3 2019
Agricultural and Plantations	973,267,914.71	828,849,430.88	1,013,777,132.88	2,815,894,478.47	41.62	22.31	62.73
Automobiles and Assemblies	751,569,799.31	526,306,189.13	898,348,241.23	2,176,224,229.67	55.75	70.69	81.73
Banks & Financial Institutions	5,425,572,155.26	5,111,871,736.14	6,871,326,119.18	17,408,770,010.58	37.23	34.42	55.13
Breweries,Bottling and Beverages	14,337,387,390.19	10,429,910,947.95	15,836,087,406.46	40,603,385,744.60	27.59	51.83	62.99
Building and Construction	2,840,938,984.83	2,190,822,742.68	2,938,771,494.34	7,970,533,221.85	10.44	34.14	41.84
Chemicals, Paints and Allied Industries	569,029,027.66	386,766,448.04	816,774,463.81	1,772,569,939.51	22.44	111.18	114.03
Commercial and Trading	17,185,559,257.57	13,919,056,395.00	21,183,829,496.22	52,288,445,148.79	14.50	52.19	46.37
Conglomerates	1,104,447,503.19	1,418,106,905.73	1,742,396,221.44	4,264,950,630.36	23.62	22.87	95.71
Federal Ministries & Parastatals	6,551,098,563.15	5,821,078,628.92	6,377,464,621.81	18,749,641,813.88	(25.25)	9.56	(29.42)
Gas	1,294,001,132.36	1,394,276,103.65	1,121,386,172.43	3,809,663,408.44	5.09	(19.57)	9.82
Hotels and Catering	2,521,163,929.38	1,367,247,607.65	2,148,628,880.74	6,037,040,417.77	0.21	57.15	(5.92)
Local Government Councils	319,035,750.06	483,349,324.87	567,973,313.88	1,370,358,388.81	0.12	17.51	55.11
Mining	61,833,673.63	65,744,595.92	64,500,079.69	192,078,349.24	24.10	(1.89)	45.61
Not Available	5,842,090,589.37	4,545,909,133.21	6,765,490,740.68	17,153,490,463.26	55.16	48.83	106.93
Offshore Operations	592,056,030.83	483,793,877.08	1,418,603,933.75	2,494,453,841.66	37.56	193.22	126.54
Oil Marketing	2,385,256,224.63	1,936,611,317.52	3,084,291,540.41	7,406,159,082.56	13.71	59.26	41.74
Oil Producing	9,353,657,476.62	8,659,903,045.11	11,540,609,381.26	29,554,169,902.99	6.92	33.26	1.77
Other Manufacturig	37,372,276,717.98	30,260,319,823.21	47,074,581,750.69	114,707,178,291.88	19.33	55.57	55.51
Petro-Chemical and Petroleum Refineries	1,312,131,574.38	918,862,071.46	1,699,396,237.80	3,930,389,883.64	22.38	84.95	60.79
Pharmaceutical,Soaps and Toileteries	348,557,568.88	300,220,568.13	386,161,697.79	1,034,939,834.80	39.34	28.63	32.68
Pioneering	868,944,473.12	6,462,032,900.99	1,139,816,076.64	8,470,793,450.75	7.78	(82.36)	(42.30)
Professional Services	38,297,224,939.94	37,627,732,262.43	44,013,954,461.95	119,938,911,664.32	39.49	16.97	37.17
Properties and Investments	1,105,976,944.59	1,049,994,642.66	1,077,060,344.37	3,233,031,931.62	2.69	2.58	(6.27)
Publishing,Printing, Paper Packaging	552,868,191.88	331,473,679.01	473,095,945.01	1,357,437,815.90	5.91	42.73	1.39
State Ministries & Parastatals	10,663,529,267.92	11,841,516,002.82	19,641,429,831.02	42,146,475,101.76	44.11	65.87	82.70
Stevedoring, Clearing and Forwarding	2,072,958,805.16	1,961,789,219.59	2,557,741,778.30	6,592,489,803.05	53.34	30.38	79.73
Textile and Garment industry	306,050,600.29	193,137,970.38	346,269,179.51	845,457,750.18	(2.69)	79.29	36.42
Transport and Haulage Services	7,665,000,259.56	12,634,669,099.24	11,862,899,985.41	32,162,569,344.21	82.34	(6.11)	52.63
Sub-Total (Non-Import VAT) Local	172,673,484,746.45	163,151,352,669.40	214,662,666,528.70	550,487,503,944.55	25.29	31.57	42.41
Non-Import (foreign) VAT	79,315,239,730.27	82,421,661,761.87	115,344,250,668.75	277,081,152,160.89	7.87	39.94	83.08
NCS-Import VAT	72,590,400,175.61	81,622,274,656.73	94,701,267,256.43	248,913,942,088.77	38.39	16.02	54.30
Grand Total	324,579,124,652.33	327,195,289,088.00	424,708,184,453.88	1,076,482,598,194.21	22.87	29.80	54.37

* Data is subject to revisions and may change						
	Q1 2019	Q2 2019	Q3 2019	Q1 - Q3	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	Q2 2019 / Q3 2019	Q3 2019 / Q3 2018
Agricultural and Plantations	627,309,855.38	738,117,007.17	622,980,353.97	1,988,407,216.52	(15.60)	(13.74)
Automobiles and Assemblies	421,443,588.76	481,438,702.64	494,343,327.27	1,397,225,618.67	2.68	86.30
Banks & Financial Institutions	4,195,911,497.61	4,060,359,569.91	4,429,301,861.44	12,685,572,928.96	9.09	(1.92)
Breweries,Bottling and Beverages	10,835,290,704.46	11,272,962,075.34	9,715,723,179.31	31,823,975,959.11	(13.81)	24.10
Building and Construction	2,744,836,873.65	2,400,570,624.59	2,071,957,165.48	7,217,364,663.72	(13.69)	(12.78)
Chemicals, Paints and Allied Industries	522,706,937.42	543,426,279.34	381,609,420.42	1,447,742,637.18	(29.78)	(2.91)
Commercial and Trading	14,924,509,446.19	16,269,201,434.21	14,473,256,932.68	45,666,967,813.08	(11.04)	(9.53)
Conglomerates	1,512,442,362.40	1,047,208,422.52	890,316,026.68	3,449,966,811.60	(14.98)	(14.54)
Federal Ministries & Parastatals	7,937,268,043.87	8,109,935,510.66	9,035,769,071.86	25,082,972,626.39	11.42	88.26
Gas	1,529,466,433.36	1,074,711,768.56	1,021,067,892.84	3,625,246,094.76	(4.99)	(26.79)
Hotels and Catering	1,615,988,078.22	2,124,908,064.49	2,283,728,126.25	6,024,624,268.96	7.47	36.25
Local Government Councils	507,277,849.92	495,197,499.61	366,184,476.97	1,368,659,826.50	(26.05)	(10.04)
Mining	59,884,887.89	50,598,095.44	44,295,888.68	154,778,872.01	(12.46)	(15.95)
Not Available	4,016,993,631.69	3,768,879,140.15	3,269,518,817.95	11,055,391,589.79	(13.25)	30.46
Offshore Operations	529,173,488.54	657,941,208.43	626,213,825.87	1,813,328,522.84	(4.82)	14.12
Oil Marketing	2,340,806,300.43	1,996,390,157.13	2,175,975,703.60	6,513,172,161.16	9.00	24.55
Oil Producing	8,490,827,446.86	7,811,745,534.66	11,339,815,578.15	27,642,388,559.67	45.16	54.35
Other Manufacturig	31,423,299,458.75	34,429,042,995.83	30,271,519,699.97	96,123,862,154.55	(12.08)	(3.85)
Petro-Chemical and Petroleum Refineries	956,166,806.78	1,198,575,081.52	1,056,930,065.54	3,211,671,953.84	(11.82)	7.98
Pharmaceutical,Soaps and Toileteries	201,580,318.33	250,092,740.05	291,057,634.46	742,730,692.84	16.38	64.12
Pioneering	3,522,672,251.92	2,361,324,014.43	1,975,537,803.94	7,859,534,070.29	(16.34)	(12.93)
Professional Services	24,315,013,565.66	29,583,674,334.79	32,086,711,133.08	85,985,399,033.53	8.46	25.50
Properties and Investments	940,729,119.25	1,058,623,649.02	1,149,090,483.70	3,148,443,251.97	8.55	(10.10)
Publishing,Printing, Paper Packaging	365,182,010.80	449,848,248.54	466,631,598.51	1,281,661,857.85	3.73	15.65
State Ministries & Parastatals	8,050,491,035.62	10,445,379,901.29	10,750,739,233.50	29,246,610,170.41	2.92	19.00
Stevedoring, Clearing and Forwarding	1,743,878,248.89	1,132,417,313.43	1,423,079,128.88	4,299,374,691.20	25.67	(4.22)
Textile and Garment industry	298,137,975.21	316,908,615.69	253,826,638.93	868,873,229.83	(19.91)	(16.71)
Transport and Haulage Services	2,434,185,088.46	7,432,803,909.43	7,772,158,690.15	17,639,147,688.04	4.57	285.31
Sub-Total (Non-Import VAT) Local	137,063,473,306.32	151,562,281,898.87	150,739,339,760.08	439,365,094,965.27	(0.54)	17.20
Non-Import (foreign) VAT	98,967,007,748.51	94,904,294,115.91	63,003,577,461.54	256,874,879,325.97	(33.61)	7.07
NCS-Import VAT	53,007,856,392.82	65,476,489,855.17	61,373,302,747.13	179,857,648,995.12	(6.27)	(28.67)
Grand Total	289,038,337,447.65	311,943,065,869.95	275,116,219,968.75	876,097,623,286.36	(11.81)	0.59
* Subject to revisions						

	Q1 2020	Q2 2020	Q3 2020	Q4 2020	Q1-Q4 2020 total	YTD% (Q1 - Q4)	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	2020 / 2019	Q4 2020 / Q3 2020	Q4 2020 / Q4 2019
Agricultural and Plantations	973,267,914.71	828,849,430.88	1,013,777,132.88	1,519,931,198.05	4,335,825,676.52	65.44	49.93	140.33
Automobiles and Assemblies	751,569,799.31	526,306,189.13	898,348,241.23	650,595,430.35	2,826,819,660.02	47.97	(27.58)	26.78
Banks & Financial Institutions	5,425,572,155.26	5,111,871,736.14	6,871,326,119.18	7,360,517,171.70	24,769,287,182.28	44.40	7.12	64.77
Breweries.Bottling and Beverages	14,337,387,390.19	10,429,910,947.95	15,836,087,406.46	19,088,832,651.70	59,692,218,396.30	46.53	20.54	114.15
Building and Construction	2,840,938,984.83	2,190,822,742.68	2,938,771,494.34	3,414,509,087.43	11,385,042,309.28	11.88	16.19	15.41
Chemicals, Paints and Allied Industries	569,029,027.66	386,766,448.04	816,774,463.81	943,073,614.38	2,715,643,553.89	43.32	15.46	110.97
Commercial and Trading	17,185,559,257.57	13,919,056,395.00	21,183,829,496.22	25,148,851,029.35	77,437,296,178.14	29.48	18.72	77.85
Conglomerates	1,104,447,503.19	1,418,106,905.73	1,742,396,221.44	2,330,373,702.74	6,595,324,333.10	45.04	33.75	112.36
Federal Ministries & Parastatals	6,551,098,563.15	5,821,078,628.92	6,377,464,621.81	7,516,800,631.51	26,266,442,445.39	(24.53)	17.87	(22.67)
Gas	1,294,001,132.36	1,394,276,103.65	1,121,386,172.43	1,045,559,193.97	4,855,222,602.41	6.49	(6.76)	11.91
Hotels and Catering	2,521,163,929.38	1,367,247,607.65	2,148,628,880.74	2,272,046,156.81	8,309,086,574.58	0.23	5.74	0.28
Local Government Councils	319,035,750.06	483,349,324.87	567,973,313.88	530,726,556.27	1,901,084,945.08	(3.20)	(6.56)	(10.84)
Mining	61,833,673.63	65,744,595.92	64,500,079.69	58,876,777.65	250,955,126.89	19.94	(8.72)	8.12
Not Available	5,842,090,589.37	4,545,909,133.21	6,765,490,740.68	5,749,683,844.48	22,903,174,307.74	51.30	(15.01)	40.84
Offshore Operations	592,056,030.83	483,793,877.08	1,418,603,933.75	1,423,891,321.74	3,918,345,163.40	44.41	0.37	58.19
Oil Marketing	2,385,256,224.63	1,936,611,317.52	3,084,291,540.41	2,182,183,851.33	9,588,342,933.89	12.19	(29.25)	7.31
Oil Producing	9,353,657,476.62	8,659,903,045.11	11,540,609,381.26	13,827,361,873.22	43,381,531,776.21	11.83	19.81	24.01
Other Manufacturing	37,372,276,717.98	30,260,319,823.21	47,074,581,750.69	39,446,380,295.82	154,153,558,587.70	24.17	(16.20)	40.79
Petro-Chemical and Petroleum Refineries	1,312,131,574.38	918,862,071.46	1,699,396,237.80	1,943,265,398.75	5,873,655,282.39	44.19	14.35	125.47
Pharmaceutical,Soaps and Toileteries	348,557,568.88	300,220,568.13	386,161,697.79	370,320,781.31	1,405,260,616.11	36.62	(4.10)	29.54
Pioneering	868,944,473.12	6,462,032,900.99	1,139,816,076.64	185,715,439.52	8,656,508,890.27	(15.78)	(83.71)	(92.32)
Professional Services	38,297,224,939.94	37,627,732,262.43	44,013,954,461.95	42,379,895,809.59	162,318,807,473.91	44.85	(3.71)	62.53
Properties and Investments	1,105,976,944.59	1,049,994,642.66	1,077,060,344.37	1,303,444,313.93	4,536,476,245.55	12.25	21.02	45.97
Publishing,Printing, Paper Packaging	552,868,191.88	331,473,679.01	473,095,945.01	720,253,451.41	2,077,691,267.31	18.65	52.24	53.42
State Ministries & Parastatals	10,663,529,267.92	11,841,516,002.82	19,641,429,831.02	16,892,523,012.37	59,038,998,114.13	40.88	(14.00)	33.42
Stevedoring, Clearing and Forwarding	2,072,958,805.16	1,961,789,219.59	2,557,741,778.30	2,514,174,078.71	9,106,663,881.76	61.67	(1.70)	88.54
Textile and Garment industry	306,050,600.29	193,137,970.38	346,269,179.51	353,751,097.82	1,199,208,848.00	(18.88)	2.16	(41.95)
Transport and Haulage Services	7,665,000,259.56	12,634,669,099.24	11,862,899,985.41	11,350,462,598.53	43,513,031,942.74	78.71	(4.32)	69.17
Sub-Total (Non-Import VAT) Local	172,673,484,746.45	163,151,352,669.40	214,662,666,528.70	212,524,000,370.44	763,011,504,314.99	30.52	(1.00)	46.32
Non-Import (foreign) VAT	79,315,239,730.27	82,421,661,761.87	115,344,250,668.75	143,353,393,780.67	420,434,545,941.57	16.96	24.28	39.75
NCS-Import VAT	72,590,400,175.61	81,622,274,656.73	94,701,267,256.43	98,810,817,574.95	347,724,759,663.72	44.57	4.34	62.90
Grand Total	324,579,124,652.33	327,195,289,088.00	424,708,184,453.88	454,688,211,726.06	1,531,170,809,920.28	29.26	7.06	47.39

	Q1 2019	Q2 2019	Q3 2019	Q4 2019	Q1 - Q4
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax
Agricultural and Plantations	627,309,855.38	738,117,007.17	622,980,353.97	632,441,770.41	2,620,848,986.93
Automobiles and Assemblies	421,443,588.76	481,438,702.64	494,343,327.27	513,161,592.35	1,910,387,211.02
Banks & Financial Institutions	4,195,911,497.61	4,060,359,569.91	4,429,301,861.44	4,467,158,298.58	17,152,731,227.54
Breweries,Bottling and Beverages	10,835,290,704.46	11,272,962,075.34	9,715,723,179.31	8,913,630,505.94	40,737,606,465.05
Building and Construction	2,744,836,873.65	2,400,570,624.59	2,071,957,165.48	2,958,541,259.17	10,175,905,922.89
Chemicals, Paints and Allied Industries	522,706,937.42	543,426,279.34	381,609,420.42	447,027,711.16	1,894,770,348.34
Commercial and Trading	14,924,509,446.19	16,269,201,434.21	14,473,256,932.68	14,140,498,182.31	59,807,465,995.39
Conglomerates	1,512,442,362.40	1,047,208,422.52	890,316,026.68	1,097,374,608.88	4,547,341,420.48
Federal Ministries & Parastatals	7,937,268,043.87	8,109,935,510.66	9,035,769,071.86	9,721,016,883.05	34,803,989,509.44
Gas	1,529,466,433.36	1,074,711,768.56	1,021,067,892.84	934,249,398.70	4,559,495,493.46
Hotels and Catering	1,615,988,078.22	2,124,908,064.49	2,283,728,126.25	2,265,750,153.16	8,290,374,422.12
Local Government Councils	507,277,849.92	495,197,499.61	366,184,476.97	595,237,005.56	1,963,896,832.06
Mining	59,884,887.89	50,598,095.44	44,295,888.68	54,456,507.40	209,235,379.41
Not Available	4,016,993,631.69	3,768,879,140.15	3,269,518,817.95	4,082,519,110.49	15,137,910,700.28
Offshore Operations	529,173,488.54	657,941,208.43	626,213,825.87	900,109,136.86	2,713,437,659.70
Oil Marketing	2,340,806,300.43	1,996,390,157.13	2,175,975,703.60	2,033,605,360.45	8,546,777,521.61
Oil Producing	8,490,827,446.86	7,811,745,534.66	11,339,815,578.15	11,150,265,395.80	38,792,653,955.47
Other Manufacturig	31,423,299,458.75	34,429,042,995.83	30,271,519,699.97	28,018,749,513.16	124,142,611,667.71
Petro-Chemical and Petroleum Refineries	956,166,806.78	1,198,575,081.52	1,056,930,065.54	861,867,478.16	4,073,539,432.00
Pharmaceutical,Soaps and Toileteries	201,580,318.33	250,092,740.05	291,057,634.46	285,872,271.95	1,028,602,964.79
Pioneering	3,522,672,251.92	2,361,324,014.43	1,975,537,803.94	2,419,305,973.15	10,278,840,043.44
Professional Services	24,315,013,565.66	29,583,674,334.79	32,086,711,133.08	26,074,752,081.93	112,060,151,115.46
Properties and Investments	940,729,119.25	1,058,623,649.02	1,149,090,483.70	892,950,847.79	4,041,394,099.76
Publishing,Printing, Paper Packaging	365,182,010.80	449,848,248.54	466,631,598.51	469,466,855.59	1,751,128,713.44
State Ministries & Parastatals	8,050,491,035.62	10,445,379,901.29	10,750,739,233.50	12,661,503,352.59	41,908,113,523.00
Stevedoring, Clearing and Forwarding	1,743,878,248.89	1,132,417,313.43	1,423,079,128.88	1,333,475,801.05	5,632,850,492.25
Textile and Garment industry	298,137,975.21	316,908,615.69	253,826,638.93	609,350,958.53	1,478,224,188.36
Transport and Haulage Services	2,434,185,088.46	7,432,803,909.43	7,772,158,690.15	6,709,669,340.39	24,348,817,028.43
Sub-Total (Non-Import VAT) Local	137,063,473,306.32	151,562,281,898.87	150,739,339,760.08	145,244,007,354.56	584,609,102,319.83
Non-Import (foreign) VAT	98,967,007,748.51	94,904,294,115.91	63,003,577,461.54	102,580,290,406.35	359,455,169,732.32
NCS-Import VAT	53,007,856,392.82	65,476,489,855.17	61,373,302,747.13	60,658,658,316.60	240,516,307,311.72
Grand Total	289,038,337,447.65	311,943,065,869.95	275,116,219,968.75	308,482,956,077.51	1,184,580,579,363.87
* Subject to revisions					-
	151,974,864,141.33	160,380,783,971.08	124,376,880,208.67	163,238,948,722.95	599,971,477,044.04

Classification	Q1 2018 Value Added Tax	Q2 2018 Value Added Tax	Q3 2018 Value Added Tax	Q4 2018 Value Added Tax	Quarter on Quarter % Q4 2018 / Q3 2018	Year on Year % Q4 2018 / Q4 2017	2018 Full Year	Year on Year 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
Mining	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 Manufacturing	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
	148,396,763,701.30	137,555,853,098.11	144,884,349,125.85	159,591,803,104.82				

	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

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

	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
	76,416,311,792.38	70,012,157,323.06	70,012,812,482.93	73,152,388,977.54	289,593,670,575.91

	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 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
	66,552,636,995.83	60,966,392,496.44	86,439,990,442.07	89,529,300,831.67	303,488,320,766.01

	Q1 2017	Q2 2017	Q3 2017	Q4 2017	TOTAL
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	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
	94,737,994,038.07	108,516,329,348.20	125,429,977,387.26	133,013,404,977.69	461,697,705,751.22

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

Acknowledgements


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





Contact Us

 @nigerianstat

 NBSNigeria

 www.nigerianstat.gov.ng

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

 +234 803 386 5388

 feedback@nigerianstat.gov.ng