



NATIONAL BUREAU OF STATISTICS

The background is a dark green collage of financial symbols. It includes a glass filled with coins and a small green plant, stacks of 20 Euro banknotes, a calculator, a large paper bag with a stylized 'N' and a cross symbol, and various charts and graphs. The text 'SECTORIAL DISTRIBUTION OF VALUE ADDED TAX' is overlaid in white, bold, sans-serif font, with a white horizontal line underneath. Below the title, '(Q4 2022)' is written in a smaller white font.

# SECTORIAL DISTRIBUTION OF VALUE ADDED TAX

(Q4 2022)

**Report Date: March 2023**

**Data Source: National Bureau of Statistics (NBS)**



# CONTENT

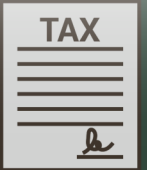
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## EXECUTIVE SUMMARY

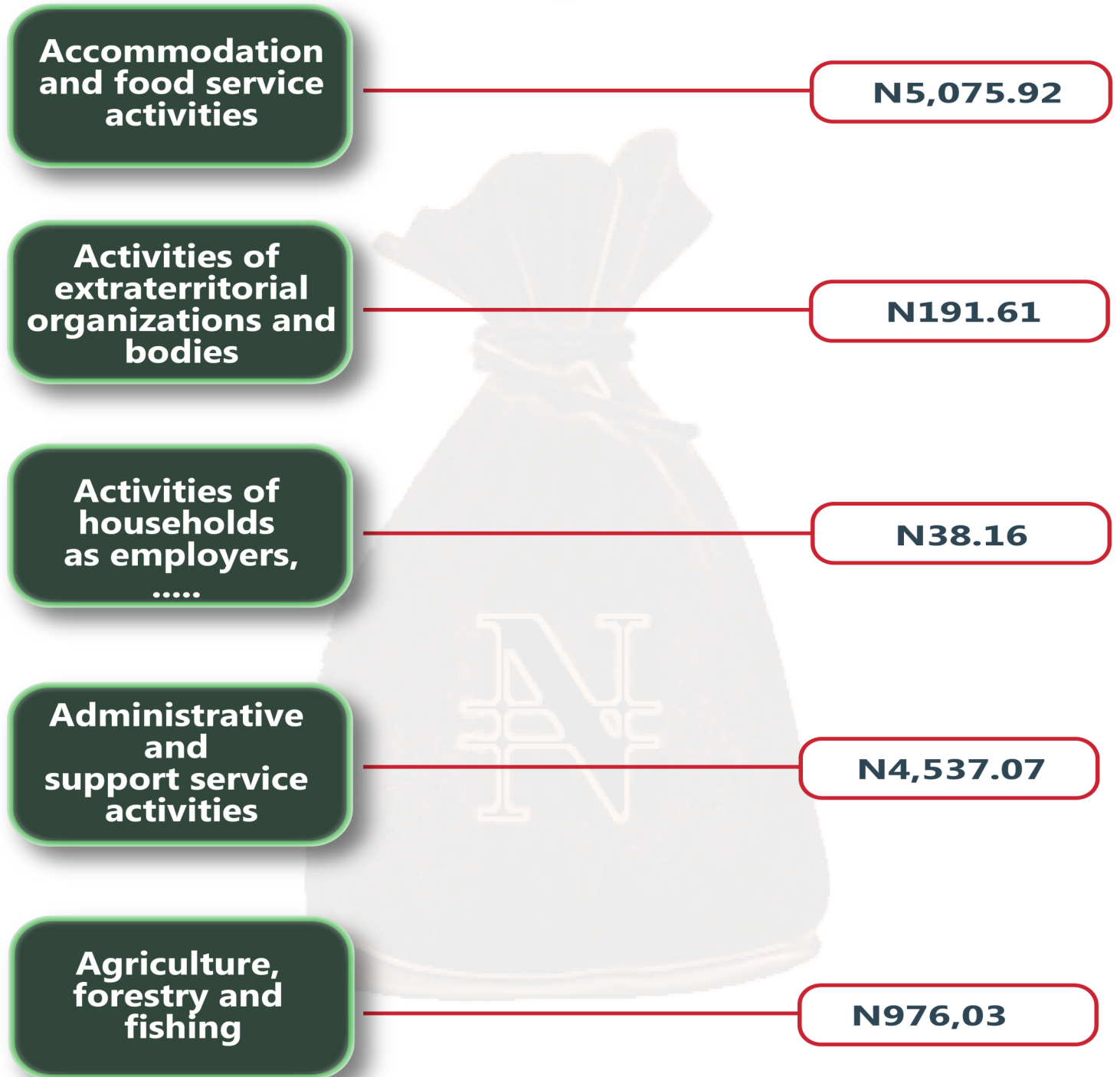
On the aggregate, Value Added Tax (VAT) for Q4 2022 was reported at N697.38 billion, showing a growth rate of 11.51% on a quarter-on-quarter basis from N625.39 billion in Q3 2022. Local payments recorded were N408.12 billion, Foreign VAT Payments were N159.83 billion, while import VAT contributed N129.43 billion in Q4 2022. On a quarter-on-quarter basis, the Arts, entertainment, and recreation activities recorded the highest growth rate with 43.82%, followed by Human health and social work activities with 35.82%. On the other hand, Agriculture, forestry and fishing had the lowest growth rate with –30.12%, followed by Activities of extraterritorial organizations and bodies with –19.81%. In terms of sectoral contributions, the top three largest shares in Q4 2022 were Manufacturing with 32.17%; Information and communication with 18.05%; and Public administration and defence, compulsory social security with 9.87%. Conversely, Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use recorded the least share with 0.01%, followed by Activities of extraterritorial organizations and bodies with 0.05%; and Water supply, sewerage, waste management, and remediation activities with 0.07%. However, on a year-on-year basis, VAT collections in Q4 2022 increased by 23.71% from Q4 2021.

# VALUE ADDED TAX

– Q4 2022 (N'million)

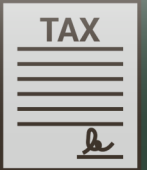


## VAT

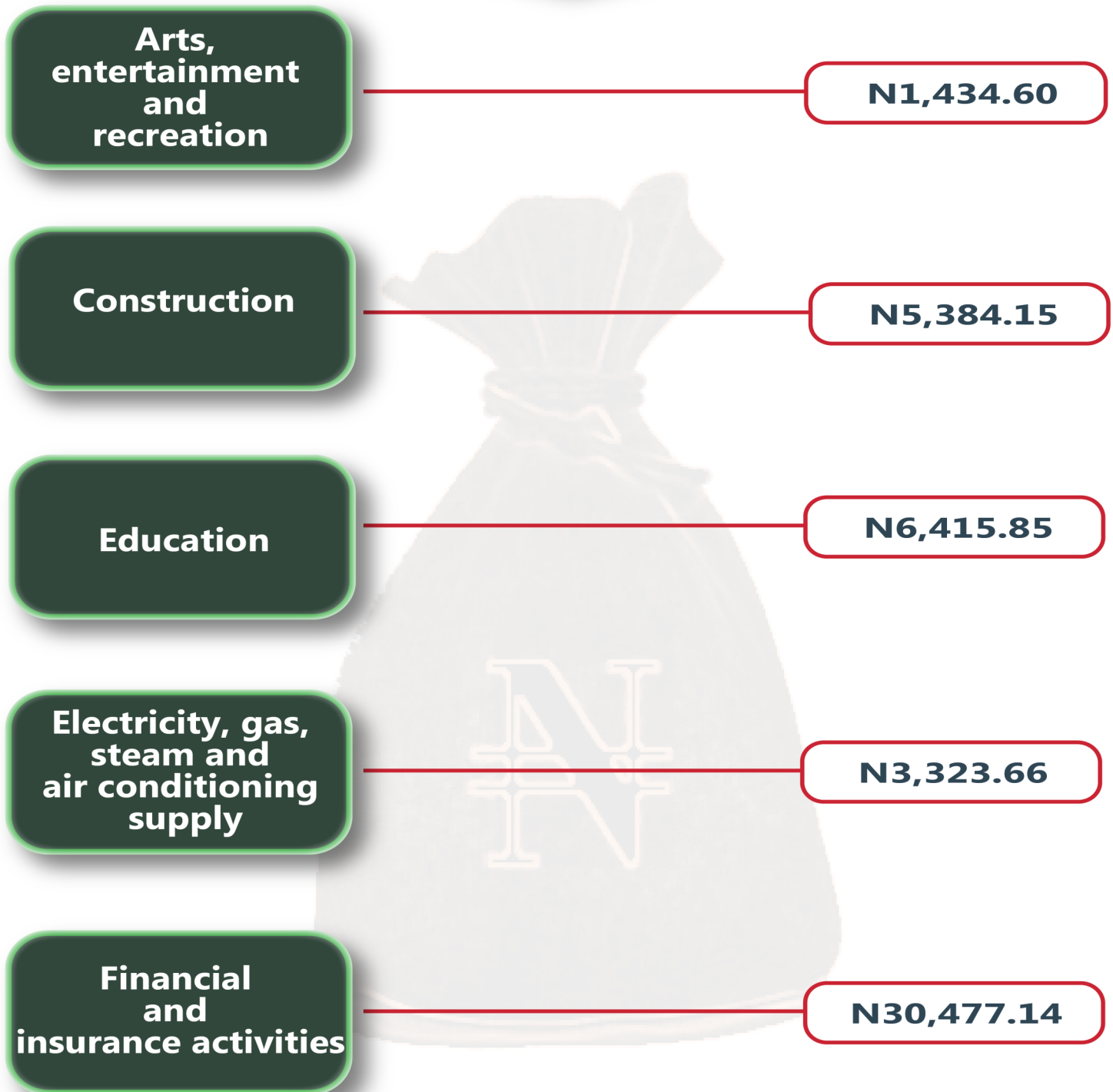


# VALUE ADDED TAX

– Q4 2022 (N'million)

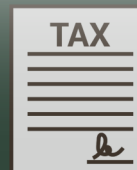


## VAT

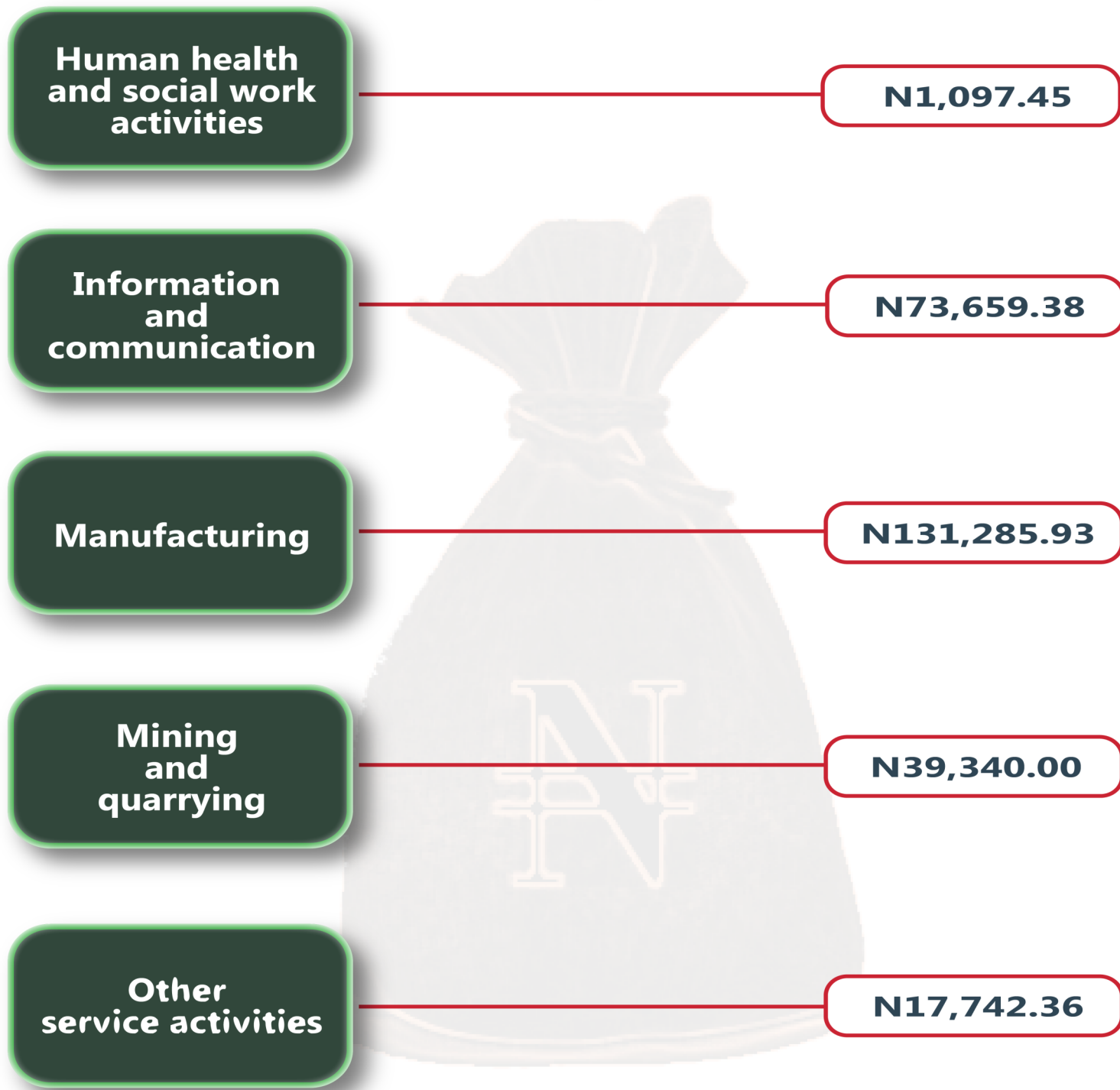


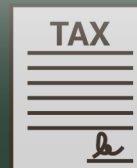
# VALUE ADDED TAX

– Q4 2022 (N'million)



## VAT





**VAT**

**Professional,  
scientific and  
technical activities**

**N8,001.62**

**Public  
administration  
and defence,  
compulsory  
social security**

**N40,269.62**

**Real estate  
activities**

**N974.08**

**Transportation  
and  
storage**

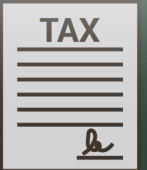
**N17,616.86**

**Water supply,  
sewerage, waste  
management  
and remediation  
activities**

**N286.56**

# VALUE ADDED TAX

– Q4 2022 (N'million)



## VAT

Wholesale and  
retail trade,  
repair of motor  
vehicles and  
motorcycles

**N 19,992.40**

Sub-Total  
(Non-Import VAT)  
Local

**N408,120.46**

Non-Import  
(foreign)  
VAT

**N159,833.41**

NCS-Import  
VAT

**N129,425.04**

**Total**

**N697,378.91**



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## METHODOLOGY

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

## APPENDIX

VAT SECTORAL COLLECTION FOR Q1-Q4 2022				
	Q1, 2022	Q2, 2022	Q3, 2022	Q4 2022
Classification	VAT	VAT	VAT	VAT
Accommodation and food service activities	3,682,274,009.36	5,244,847,632.84	5,475,499,410.83	5,075,921,853.71
Activities of extraterritorial organizations and bodies	287,055,312.98	165,378,330.73	238,929,726.56	191,605,864.29
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	154,118,892.16	97,764,539.25	42,657,813.32	38,162,747.42
Administrative and support service activities	5,753,696,208.50	4,011,704,518.49	3,610,680,570.02	4,537,065,529.09
Agriculture, forestry and fishing	827,583,235.21	1,046,852,961.20	1,396,742,642.00	976,029,860.84
Arts, entertainment and recreation	679,472,115.43	619,190,701.35	997,475,609.03	1,434,596,049.60
Construction	4,344,057,885.77	4,077,996,770.49	5,060,217,821.20	5,384,154,847.54
Education	5,070,895,264.92	4,660,849,528.63	5,402,653,267.13	6,415,853,792.99
Electricity, gas, steam and air conditioning supply	1,832,331,304.24	3,966,534,208.95	3,707,535,482.08	3,323,664,818.81
Financial and insurance activities	29,271,876,367.15	22,342,584,397.25	27,161,396,595.96	30,477,136,212.65
Human health and social work activities	652,509,273.58	681,614,707.36	808,022,350.39	1,097,450,867.47
Information and communication	58,848,511,803.42	68,177,533,234.69	68,155,333,745.78	73,659,380,109.63
Manufacturing	112,973,891,045.51	118,803,456,873.22	114,366,843,943.25	131,285,927,335.30
Mining and quarrying	40,780,096,030.85	38,083,274,044.71	40,287,179,465.24	39,340,004,172.20
Other service activities	18,128,126,509.91	15,235,459,773.69	18,650,368,370.03	17,742,360,811.80
Professional, scientific and technical activities	6,446,814,597.42	6,686,362,876.84	7,518,975,754.83	8,001,624,595.01
Public administration and defence, compulsory social security	25,055,914,595.46	32,111,030,118.54	31,232,186,619.84	40,269,619,458.62
Real estate activities	822,369,110.94	945,299,875.05	842,228,635.92	974,076,834.89
Transportation and storage	13,574,921,925.44	15,497,266,751.85	15,352,049,136.10	17,616,855,804.09
Water supply, sewerage, waste management and remediation activities	541,459,521.14	459,795,621.83	312,568,228.45	286,564,310.17
Wholesale and retail trade, repair of motor vehicles and motorcycles	14,315,567,929.31	16,209,370,270.40	17,305,888,983.63	19,992,401,412.32
<b>Sub-Total (Non-Import VAT) Local</b>	<b>344,043,542,938.70</b>	<b>359,124,167,737.36</b>	<b>367,925,434,171.59</b>	<b>408,120,457,288.45</b>
Non-Import (foreign) VAT	117,988,937,474.55	111,130,034,651.95	121,854,864,446.33	159,833,408,105.00
NCS-Import VAT	126,566,351,418.79	129,897,412,942.98	135,608,075,910.70	129,425,043,180.85
<b>Grand Total</b>	<b>588,598,831,832.04</b>	<b>600,151,615,332.29</b>	<b>625,388,374,528.62</b>	<b>697,378,908,574.30</b>

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