



NATIONAL BUREAU OF STATISTICS

Sectoral Distribution Of Value Added Tax

(Q4 2017)

Tax

Report Date: February 2018

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Executive Summary

Sectoral distribution of Value Added Tax (VAT) data for Q4 2017 reflected that the sum of N254.10bn was generated as VAT in Q4 2017 as against N250.56bn generated in Q3 2017 and N207.35bn in Q4 2016 representing 1.41% Increase Quarter-on-Quarter and 22.55% increase Year-on-Year.

Other manufacturing generated the highest amount of VAT with N28.19bn generated and closely followed by Professional Services and Commercial and Trading both generating N22.34bn and N12.87bn respectively while Mining generated the least and closely followed by Pharmaceutical, Soaps & Toiletries and Local Government Councils with N32.51 mln, N177.19 mln and N201.12 mln generated respectively.

Out of the total amount generated in Q4 2017, N121.09bn was generated as Non-Import VAT locally while N79.44bn was generated as Non-Import VAT for foreign. The balance of N53.57bn was generated as NCS-Import VAT.

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Agricultural and Plantations

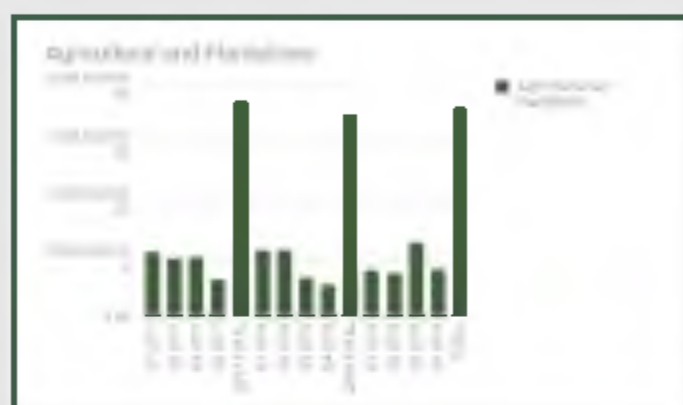


Agricultural and Plantations



Q4 2017
Value Added Tax (Naira)

N313,531,651.30



Q4 2016
Value Added Tax (Naira)

N268,549,293.05



Q3 2017
Value Added Tax (Naira)

N508,007,319.53

2017
Full Year



Total
N1,873,660,017.34



Quarter on Quarter %

(38.28)



Year on Year %

16.75%

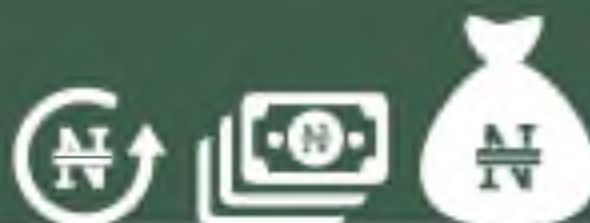
2017
Full Year



Growth Rate
6.92%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Automobiles and Assemblies

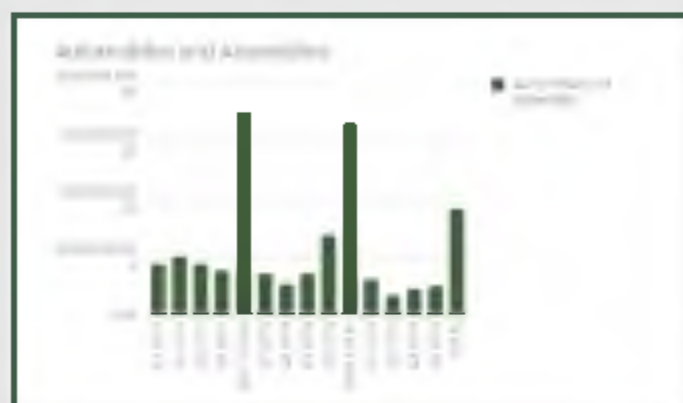


Automobiles and Assemblies



Q4 2017
Value Added Tax (Naira)

N382,359,105.39



Q4 2016
Value Added Tax (Naira)

N687,057,729.84



Q3 2017
Value Added Tax (Naira)

N435,364,692.27

2017 Full Year

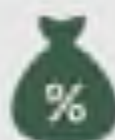
Total

N1,754,365,770.23



Quarter on Quarter %

(12.17)



Year on Year %

(44.35)

2017 Full Year

Growth Rate

5.60%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Banks & Financial Institutions

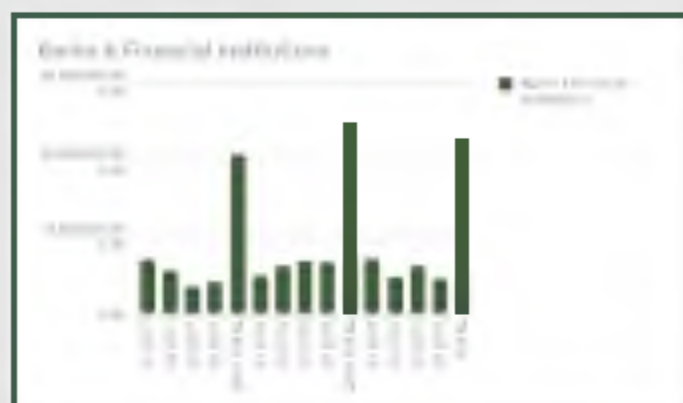


Banks & Financial Institutions



Q4 2017
Value Added Tax (Naira)

N4,216,376,801.12



Q4 2016
Value Added Tax (Naira)

N6,813,474,683.20



Q3 2017
Value Added Tax (Naira)

N3,693,953,125.89

2017
Full Year



Total
N20,756,588,124.17



Quarter on Quarter %

14.14%



Year on Year %

(38.12)

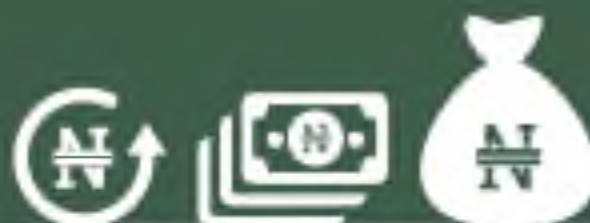
2017
Full Year



Growth Rate
(17.14)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Breweries, Bottling and Beverages



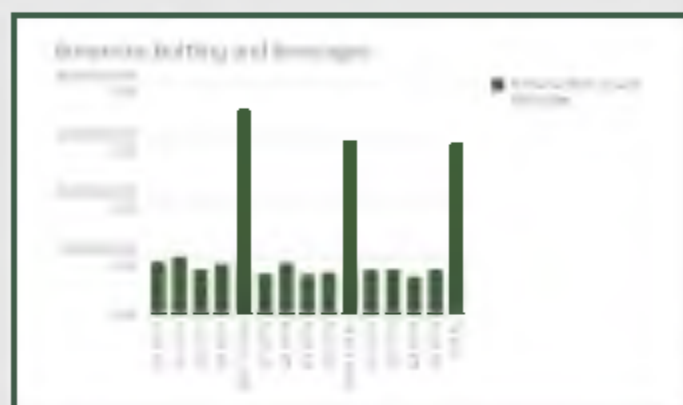
Breweries, Bottling and Beverages



Q4 2017

Value Added Tax (Naira)

N8,691,522,373.41



Q4 2016

Value Added Tax (Naira)

N7,256,230,833.55



Q3 2017

Value Added Tax (Naira)

N7,756,396,491.81



2017

Full Year



Total

N35,709,303,507.11



Quarter on Quarter %

12.06%



Year on Year %

19.78%



2017

Full Year

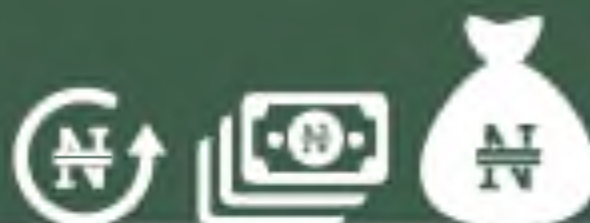


Growth Rate

18.07%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Building and Construction

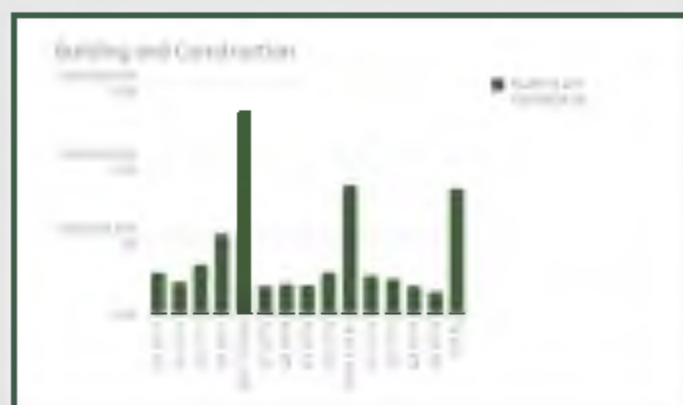


Building and Construction



Q4 2017
Value Added Tax (Naira)

N5,245,412,072.89



Q4 2016
Value Added Tax (Naira)

N2,698,679,897.59



Q3 2017
Value Added Tax (Naira)

N3,209,037,195.87



Quarter on Quarter %

63.46%



Year on Year %

94.37%

2017
Full Year

Total

N13,278,604,753.38

2017
Full Year

Growth Rate

58.19%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Chemicals, Paints and Allied Industries

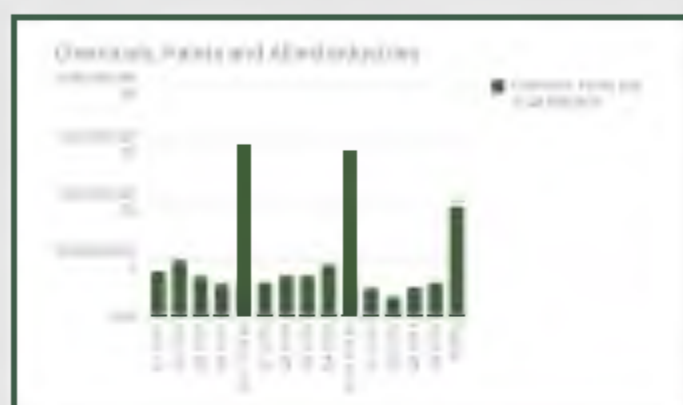


Chemicals, Paints and Allied Industries



Q4 2017
Value Added Tax (Naira)

N281,290,151.84



Q4 2016
Value Added Tax (Naira)

N445,393,311.86



Q3 2017
Value Added Tax (Naira)

N349,294,807.32

2017 Full Year

Total
N1,500,006,633.73



Quarter on Quarter %

(19.47)



Year on Year %

(36.84)

2017 Full Year

Growth Rate
4.35%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Commercial and Trading



Commercial and Trading



Q4 2017
Value Added Tax (Naira)

N12,874,156,458.41



Q4 2016
Value Added Tax (Naira)

N12,608,989,712.01



Q3 2017
Value Added Tax (Naira)

N11,246,475,074.52



Quarter on Quarter %

14.47%



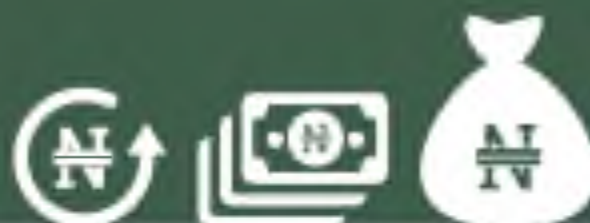
Year on Year %

2.10%



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Conglomerates

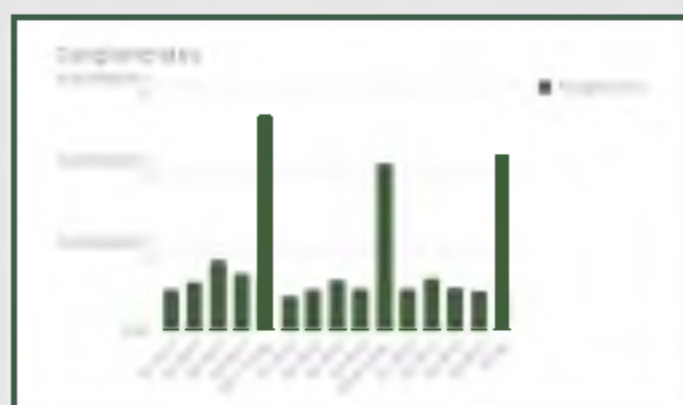


Conglomerates



Q4 2017
Value Added Tax (Naira)

N1,396,206,074.03



Q4 2016
Value Added Tax (Naira)

N1,023,523,533.54



Q3 2017
Value Added Tax (Naira)

N1,724,223,662.68



Quarter on Quarter %

(19.02)



Year on Year %

36.41%



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Federal Ministries & Parastatals

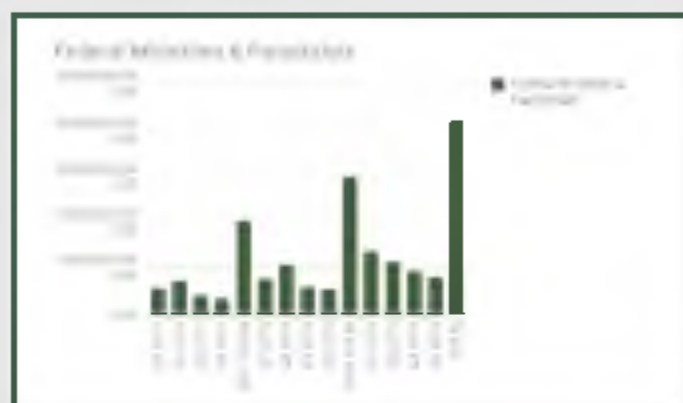


Federal Ministries & Parastatals



Q4 2017
Value Added Tax (Naira)

N3,442,890,131.53



Q4 2016
Value Added Tax (Naira)

N5,502,592,894.35



Q3 2017
Value Added Tax (Naira)

N3,927,169,358.11



Quarter on Quarter %

(12.33)



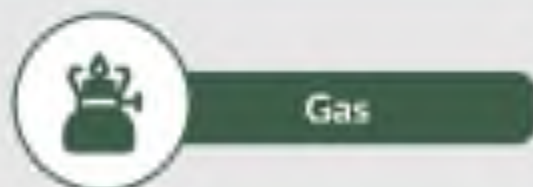
Year on Year %

(37.43)

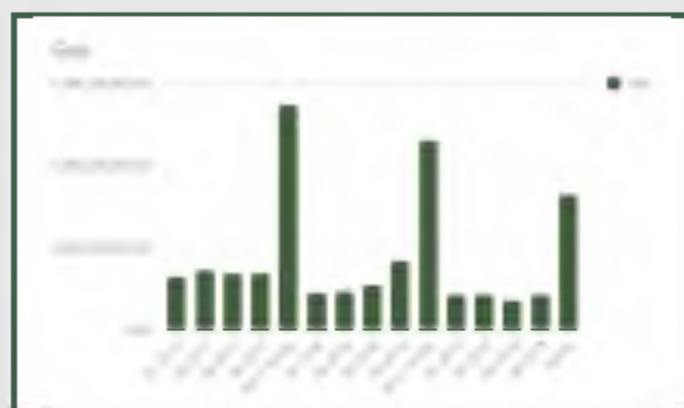


SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Gas



Q4 2017
Value Added Tax (Naira)
N1,362,825,490.88



Q4 2016
Value Added Tax (Naira)
N1,672,264,153.77



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

2017
Full Year
Total
N5,471,916,628.11



Quarter on Quarter %
(1.11)



Year on Year %
(18.50)

2017
Full Year
Growth Rate
18.96%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Hotels and Catering

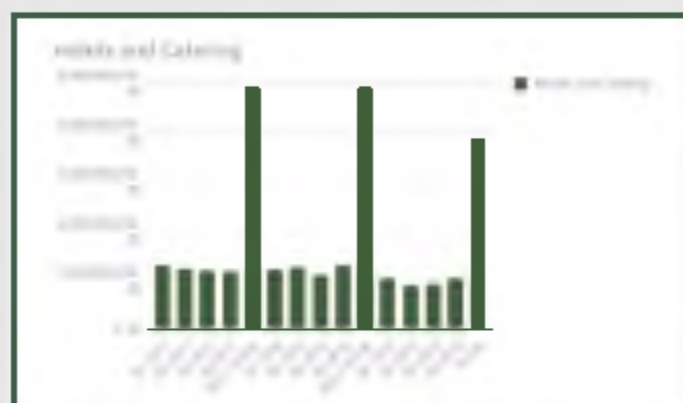


Hotels and Catering



Q4 2017
Value Added Tax (Naira)

N1,185,813,123.39



Q4 2016
Value Added Tax (Naira)

N1,306,149,086.37



Q3 2017
Value Added Tax (Naira)

N1,205,521,783.86

2017
Full Year



Total
N4,964,184,630.45



Quarter on Quarter %

(1.63)



Year on Year %

(9.21)

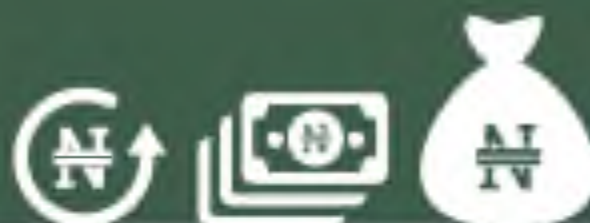
2017
Full Year



Growth Rate
0.50%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Local Government Councils

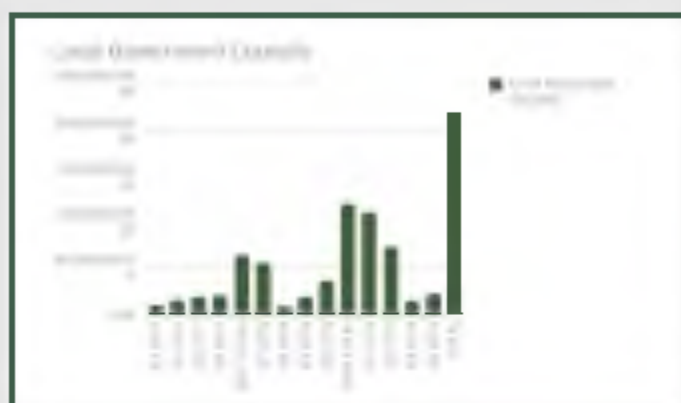


Local Government Councils



Q4 2017
Value Added Tax (Naira)

N201,144,856.53



Q4 2016
Value Added Tax (Naira)

N359,110,678.54



Q3 2017
Value Added Tax (Naira)

N184,416,548.60

2017
Full Year



Total
N640,118,863.52



Quarter on Quarter %

9.07%



Year on Year %

(43.99)

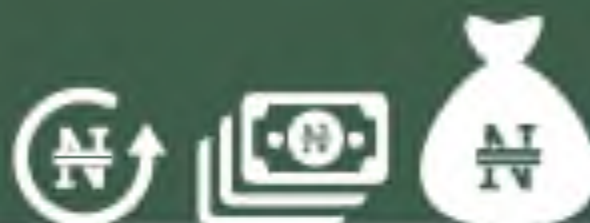
2017
Full Year



Growth Rate
(46.55)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Minning

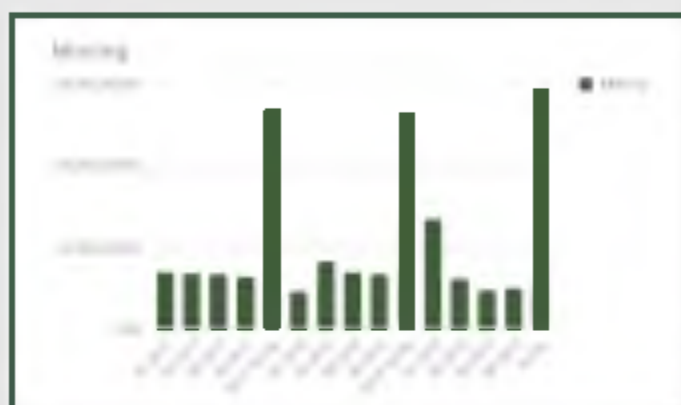


Minning



Q4 2017
Value Added Tax (Naira)

N32,517,506.07



Q4 2016
Value Added Tax (Naira)

N33,454,151.55



Q3 2017
Value Added Tax (Naira)

N33,696,152.72



Quarter on Quarter %

(3.50)



Year on Year %

(2.80)

2017
Full Year



Total

N135,468,847.49

2017
Full Year

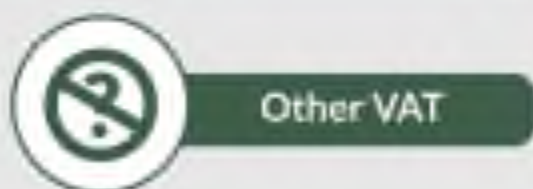


Growth Rate

1.82

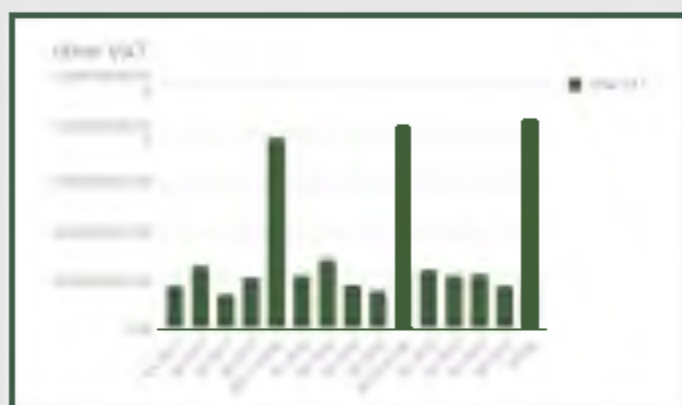
SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Other VAT



Q4 2017
Value Added Tax (Naira)

N2,615,745,659.59



Q4 2016
Value Added Tax (Naira)

N1,925,410,661.89



Q3 2017
Value Added Tax (Naira)

N1,747,151,996.95

2017 Full Year

Total

N9,781,216,716.94



Quarter on Quarter %

49.71



Year on Year %

35.85

2017 Full Year

Growth Rate

(6.19)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Offshore Operations

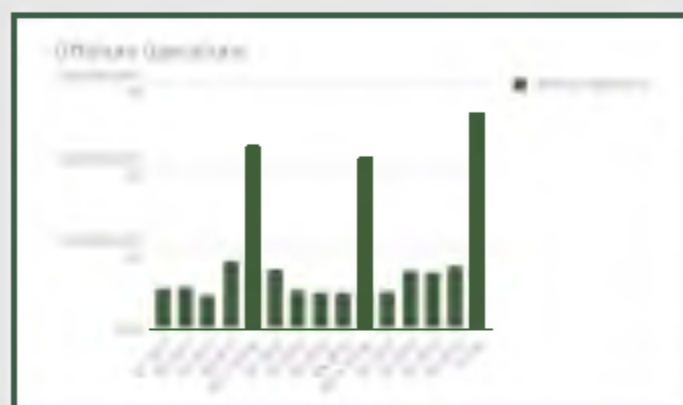


Offshore Operations



Q4 2017
Value Added Tax (Naira)

N835,883,735.52



Q4 2016
Value Added Tax (Naira)

N454,448,339.84



Q3 2017
Value Added Tax (Naira)

N410,607,270.78

2017 Full Year

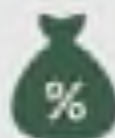
Total

N2,271,217,381.59



Quarter on Quarter %

103.57



Year on Year %

83.93

2017 Full Year

Growth Rate

7.06%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Oil Marketing

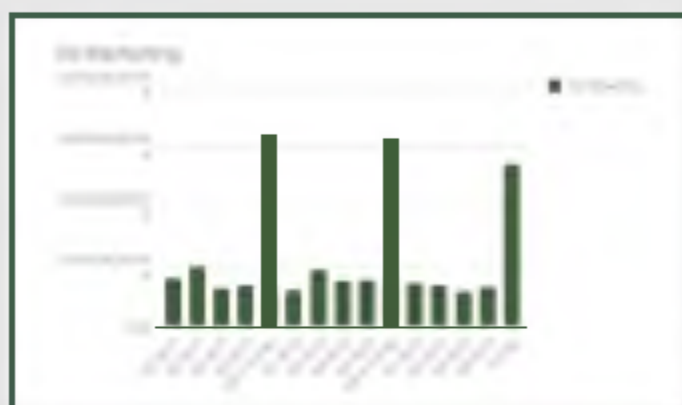


Oil Marketing



Q4 2017
Value Added Tax (Naira)

N1,424,777,031.23



Q4 2016
Value Added Tax (Naira)

N1,597,958,062.51



Q3 2017
Value Added Tax (Naira)

N1,306,702,534.13



Quarter on Quarter %

9.04%



Year on Year %

(10.84)

2017
Full Year



Total

N6,432,386,721.02

2017
Full Year

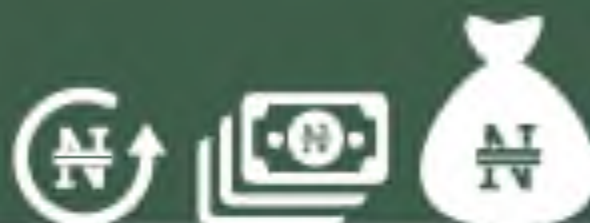


Growth Rate

2.09%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Oil Producing

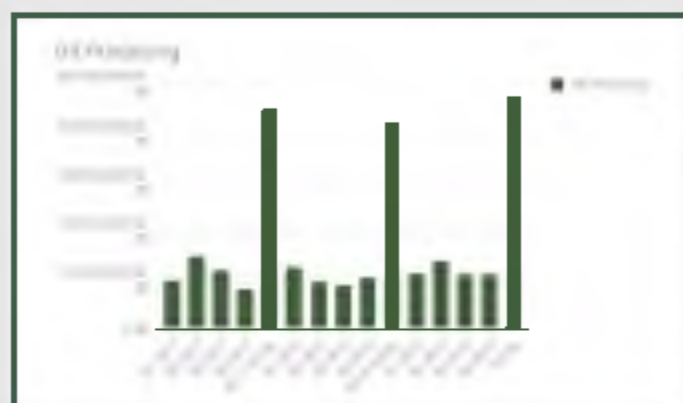


Oil Producing



Q4 2017
Value Added Tax (Naira)

N8,173,175,993.51



Q4 2016
Value Added Tax (Naira)

N10,634,159,198.99



Q3 2017
Value Added Tax (Naira)

N12,092,366,685.99



Quarter on Quarter %

(32.41)



Year on Year %

(23.14)

2017
Full Year



Total

N45,131,043,970.77

2017
Full Year



Growth Rate

7.17%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Other Manufacturing

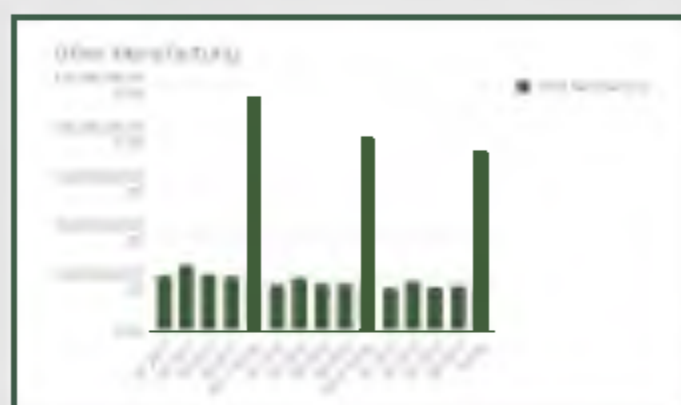


Other Manufacturing



Q4 2017
Value Added Tax (Naira)

N28,196,975,390.80



Q4 2016
Value Added Tax (Naira)

N24,452,105,255.42



Q3 2017
Value Added Tax (Naira)

N28,983,557,851.62

2017 Full Year

Total

N119,601,368,176.23



Quarter on Quarter %

(2.71)



Year on Year %

15.32%

2017 Full Year

Growth Rate

20.24%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Petro-Chemical and Petroleum Refineries

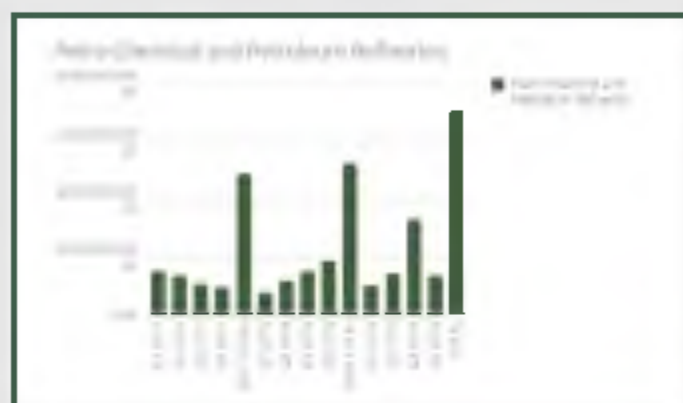


Petro-Chemical and Petroleum Refineries



Q4 2017
Value Added Tax (Naira)

N955,617,217.26



Q4 2016
Value Added Tax (Naira)

N1,848,603,361.44



Q3 2017
Value Added Tax (Naira)

N1,061,988,591.44

2017 Full Year

Total

N4,872,244,802.94



Quarter on Quarter %

(10.02)



Year on Year %

(48.31)

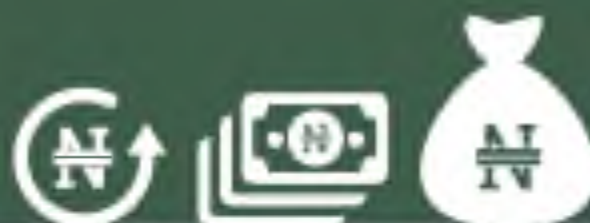
2017 Full Year

Growth Rate

(7.08)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Pharmaceutical, Soaps and Toileteries

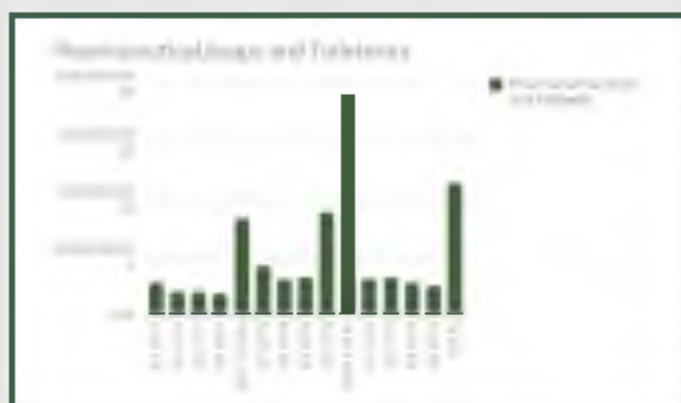


Pharmaceutical, Soaps and Toileteries



Q4 2017
Value Added Tax (Naira)

N177,197,061.95



Q4 2016
Value Added Tax (Naira)

N887,807,369.02



Q3 2017
Value Added Tax (Naira)

N193,781,835.05

2017
Full Year



Total
N837,372,212.89



Quarter on Quarter %

(8.56)



Year on Year %

(80.04)

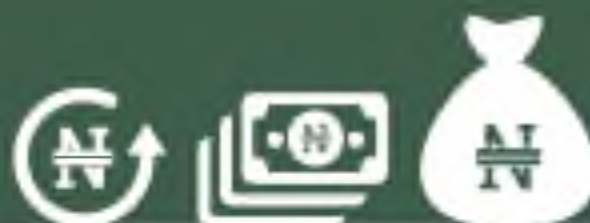
2017
Full Year



Growth Rate
(56.48)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Pioneering

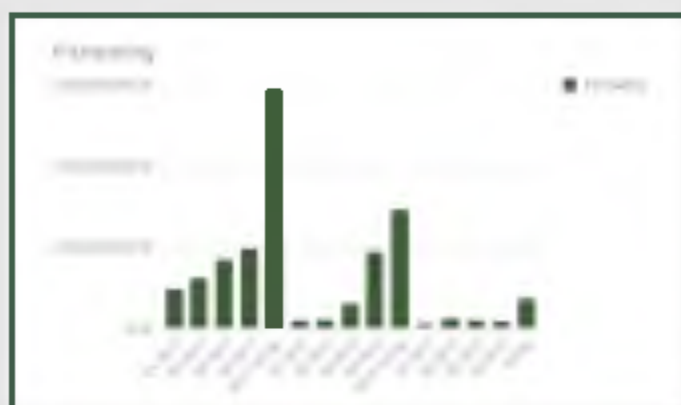


Pioneering



Q4 2017
Value Added Tax (Naira)

N1,971,215,079.38



Q4 2016
Value Added Tax (Naira)

N1,896,051,597.59



Q3 2017
Value Added Tax (Naira)

N1,707,454,741.62

2017
Full Year



Total
N5,904,203,441.45



Quarter on Quarter %

15.45%



Year on Year %

3.96%

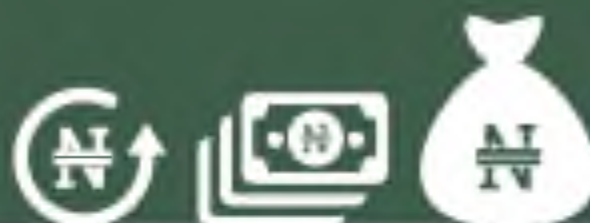
2017
Full Year



Growth Rate
102.03%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Professional Services

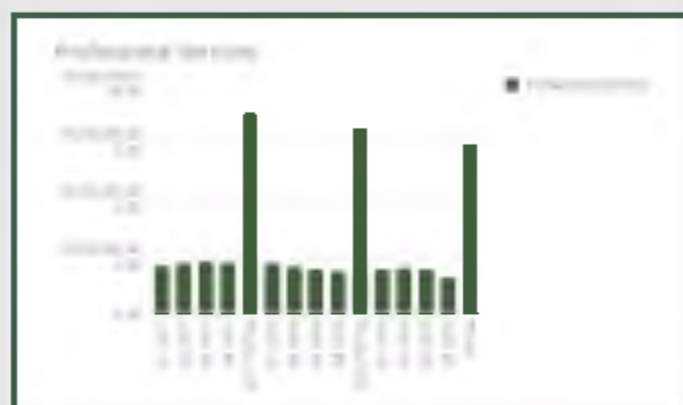


Professional Services



Q4 2017
Value Added Tax (Naira)

N22,336,454,324.24



Q4 2016
Value Added Tax (Naira)

N18,590,006,634.12



Q3 2017
Value Added Tax (Naira)

N22,731,878,147.99

2017
Full Year



Total
N87,523,201,728.90



Quarter on Quarter %

(1.74)



Year on Year %

20.15%

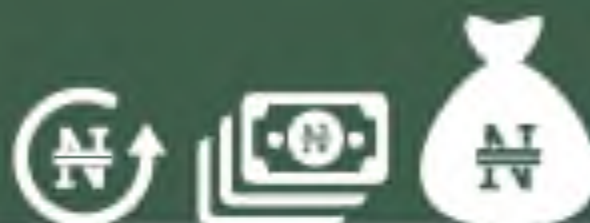
2017
Full Year



Growth Rate
8.28%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Properties and Investments

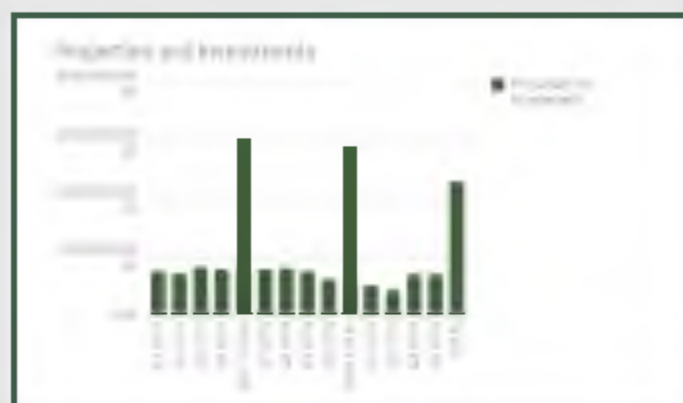


Properties and Investments



Q4 2017
Value Added Tax (Naira)

N788,350,569.62



Q4 2016
Value Added Tax (Naira)

N601,268,681.71



Q3 2017
Value Added Tax (Naira)

N821,374,100.52



Quarter on Quarter %

(4.02)



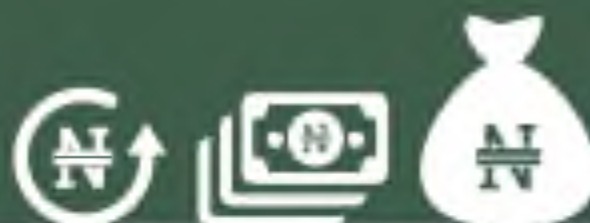
Year on Year %

31.11%



SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Publishing, Printing, Paper Packaging

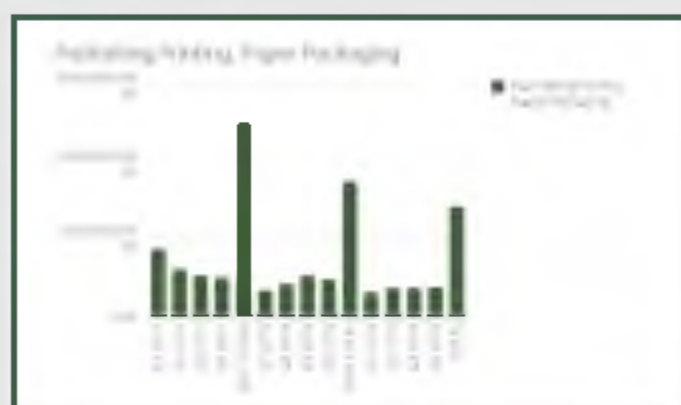


Publishing, Printing, Paper Packaging



Q4 2017
Value Added Tax (Naira)

N507,826,364.25



Q4 2016
Value Added Tax (Naira)

N480,313,962.07



Q3 2017
Value Added Tax (Naira)

N529,163,630.54

2017 Full Year

Total
N2,523,548,678.09



Quarter on Quarter %

(4.03)



Year on Year %

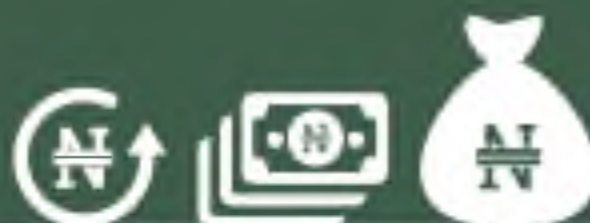
5.73%

2017 Full Year

Growth Rate
43.10%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

State Ministries & Parastatals

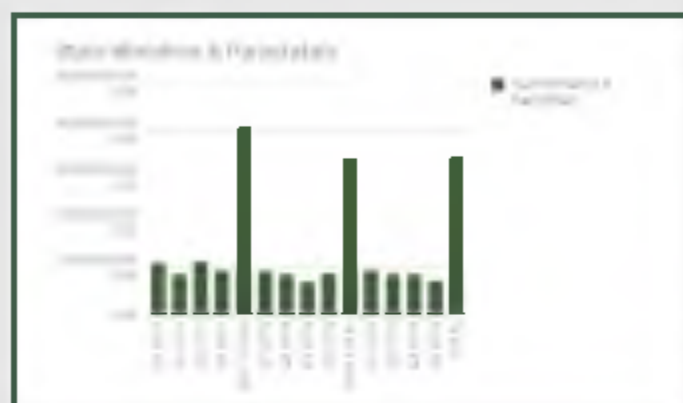


State Ministries & Parastatals



Q4 2017
Value Added Tax (Naira)

N9,507,607,274.74



Q4 2016
Value Added Tax (Naira)

N8,802,992,071.08



Q3 2017
Value Added Tax (Naira)

N11,424,634,245.90

2017
Full Year



Total
N40,885,060,921.19



Quarter on Quarter %

(16.78)



Year on Year %

8.00%

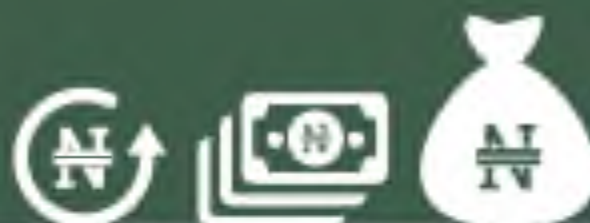
2017
Full Year



Growth Rate
20.63%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Stevedoring, Clearing and Forwarding

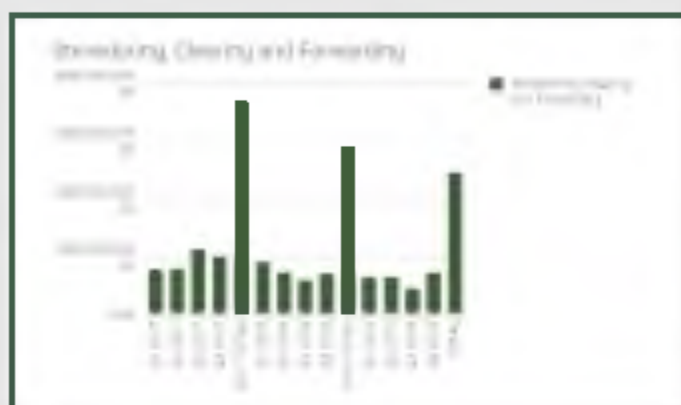


Stevedoring, Clearing and Forwarding



Q4 2017
Value Added Tax (Naira)

N1,003,235,851.37



Q4 2016
Value Added Tax (Naira)

N701,472,405.61



Q3 2017
Value Added Tax (Naira)

N1,134,242,721.02



Quarter on Quarter %

(11.55)



Year on Year %

43.02%

2017 Full Year

Total

N3,708,324,631.12

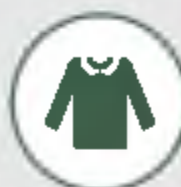
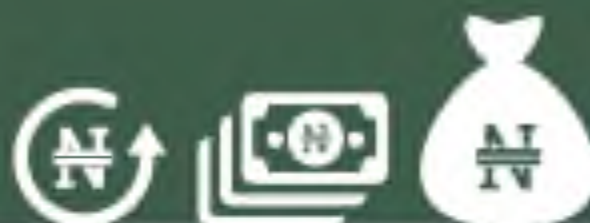
2017 Full Year

Growth Rate

26.73%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Textile and Garment industry



Textile and Garment industry



Q4 2017
Value Added Tax (Naira)

N242,276,106.05



Q4 2016
Value Added Tax (Naira)

N230,065,128.34



Q3 2017
Value Added Tax (Naira)

N216,544,311.84



Quarter on Quarter %

11.88%



Year on Year %

5.31%

2017
Full Year



Total

N969,445,167.10

2017
Full Year



Growth Rate

(0.30)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Transport and Haulage Services

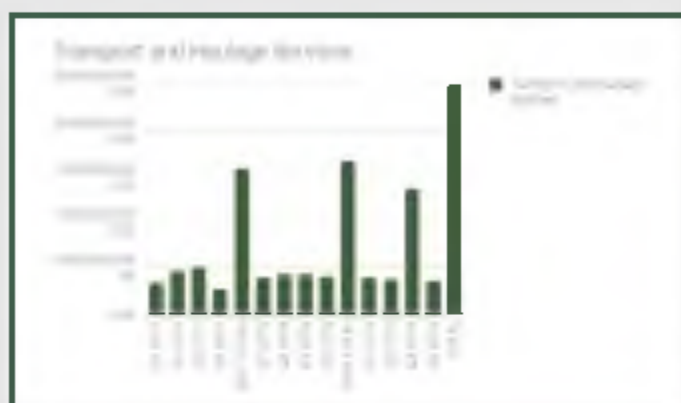


Transport and Haulage Services



Q4 2017
Value Added Tax (Naira)

N2,728,146,044.60



Q4 2016
Value Added Tax (Naira)

N4,045,786,330.07



Q3 2017
Value Added Tax (Naira)

N5,117,607,203.76

2017 Full Year

Total

N15,811,631,083.17



Quarter on Quarter %

(46.69)



Year on Year %

(32.57)

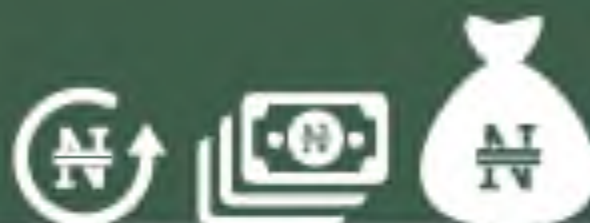
2017 Full Year

Growth Rate

(5.07)

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Sub-Total (Non-Import VAT) Local



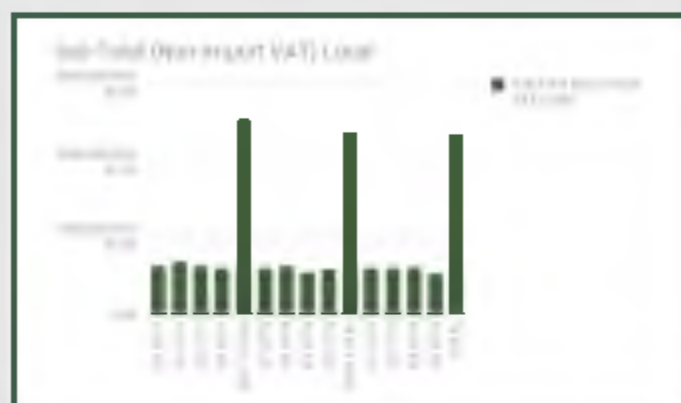
Sub-Total (Non-Import VAT) Local



Q4 2017

Value Added Tax (Naira)

N121,090,529,500.90



Q4 2016

Value Added Tax (Naira)

N117,823,919,018.92



Q3 2017

Value Added Tax (Naira)

N125,130,711,675.07

2017 Full Year



Total

N510,650,701,778.00



Quarter on Quarter %

(3.23)



Year on Year %

2.77%

2017 Full Year

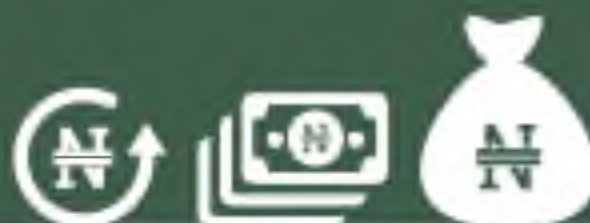


Growth Rate

7.73%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Non-Import (Foreign) VAT



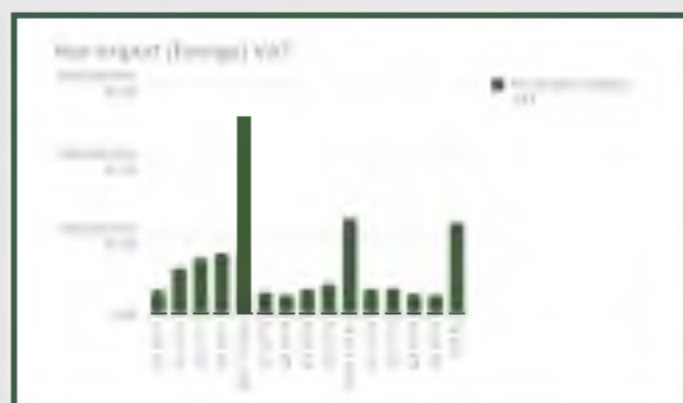
Non-Import (Foreign) VAT



Q4 2017

Value Added Tax (Naira)

N79,438,699,644.85



Q4 2016

Value Added Tax (Naira)

N39,661,280,151.45



Q3 2017

Value Added Tax (Naira)

N72,097,514,925.34

2017
Full Year



Total

N259,697,238,991.58



Quarter on Quarter %

10.18



Year on Year %

100.29

2017
Full Year



Growth Rate

106.71%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

NCS-Import VAT

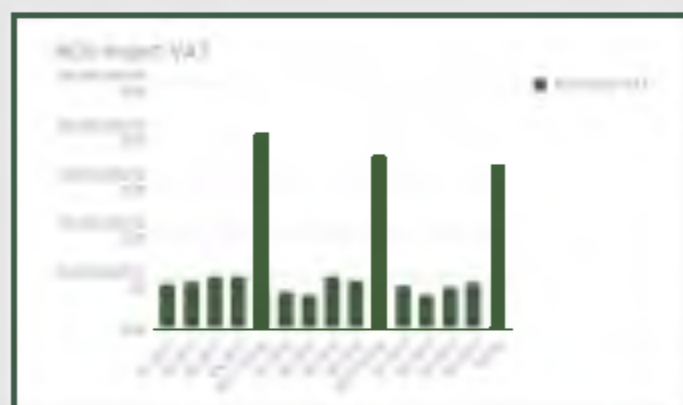


NCS-Import VAT



Q4 2017
Value Added Tax (Naira)

N53,574,705,332.84



Q4 2016
Value Added Tax (Naira)

N49,868,020,680.22



Q3 2017
Value Added Tax (Naira)

N53,332,462,461.92

2017
Full Year



Total
N202,000,466,759.64



Quarter on Quarter %

0.45%



Year on Year %

7.43%

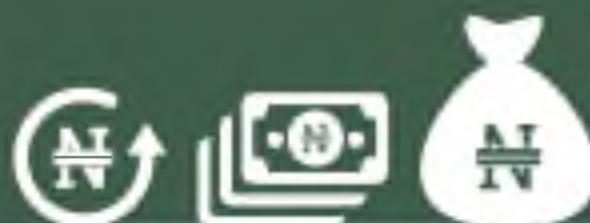
2017
Full Year



Growth Rate
13.58%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q4 2017

Grand Total

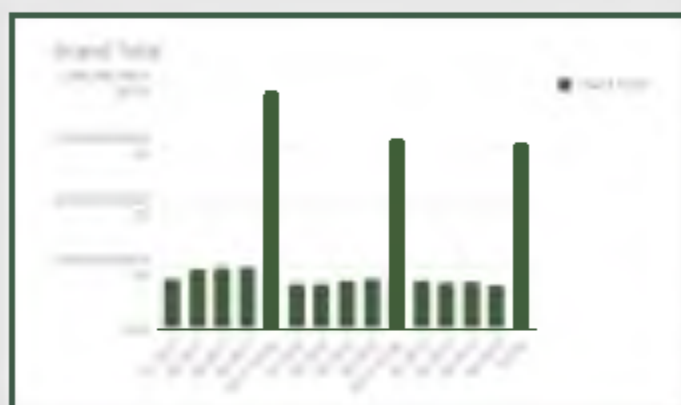


Grand Total



Q4 2017
Value Added Tax (Naira)

N254,103,934,478.59



Q4 2016
Value Added Tax (Naira)

N207,353,219,850.59



Q3 2017
Value Added Tax (Naira)

N250,560,689,062.33

2017
Full Year



Total
N972,348,407,529.22



Quarter on Quarter %

1.41%



Year on Year %

22.55%

2017
Full Year



Growth Rate
25.06%

Classification	Q1 2017 Value Added Tax	Q2 2017 Value Added Tax	Q3 2017 Value Added Tax	Q4 2017 Value Added Tax	Q4 2017 Growth Rate Quarter on Quarter %	Q4 2017 Growth Rate Year on Year %	2017 Total Value Added Tax	Growth Rate 2017%
Agricultural and Plantations	554,310,151.59	457,210,854.92	508,007,319.53	313,531,551.30	138.28;	16.75	1,832,868,975.96	6.92
Automobiles and Assemblies	433,374,487.81	503,267,484.75	435,564,601.27	581,559,105.59	112.17;	(44.95)	1,754,365,770.23	5.60
Banks & Financial Institutions	7,179,111,312.74	5,672,146,884.42	3,693,951,125.99	4,216,375,801.12	14.14	(38.12)	20,756,568,124.17	(17.14)
Breweries,Bottling and Beverages	9,183,599,854.14	10,071,784,787.75	7,756,396,491.81	8,591,522,373.41	12.06	15.78	35,703,503,507.11	18.07
Building and Construction	2,750,900,473.04	2,073,255,010.58	3,209,037,135.97	5,245,412,072.89	53.46	94.37	13,278,604,755.98	58.19
Chemicals, Fairs and Allied Industries	340,478,944.04	478,992,710.53	349,294,607.32	281,290,151.84	(19.47);	(36.64)	1,458,060,252.23	4.35
Commercial and Trading	12,858,693,467.98	12,484,431,605.80	11,246,475,074.52	12,874,156,458.41	14.47	2.10	49,503,754,607.71	(1.41)
Conglomerates	1,004,741,044.80	1,175,584,362.53	1,724,212,662.68	1,390,205,074.03	(19.02);	30.41	5,300,750,644.04	28.47
Federal Ministries & Parastatals	5,714,379,193.05	7,354,784,112.52	3,927,165,358.11	3,442,899,131.53	(12.33);	(37.43)	18,441,628,653.21	(31.35)
Gas	1,284,826,591.34	1,445,164,953.13	1,378,090,591.74	1,362,825,490.88	(1.11);	(18.50)	5,471,915,528.11	18.96
Hotels and Catering	1,324,278,166.73	1,243,571,546.97	1,205,521,783.86	1,185,813,123.39	(1.53);	(9.21)	4,959,188,630.95	0.50
Local Government Councils	58,840,854.27	154,716,564.12	134,416,548.60	201,144,956.53	9.07	(43.96)	540,118,853.52	(46.55)
Mining	34,069,431.90	34,185,740.80	33,696,152.72	32,517,500.07	(3.50);	(2.80)	1,361,587,777.25	1.82
Not Available	2,201,545,351.34	3,216,773,708.45	1,747,151,996.05	2,515,745,359.59	49.71	35.85	9,781,215,716.94	(6.19)
Offshore Operations	508,284,070.45	516,442,304.83	410,607,370.78	835,883,735.62	103.57	83.63	2,271,217,381.59	7.06
Oil Marketing	1,668,479,575.35	2,032,477,580.31	1,306,702,534.13	1,424,777,031.23	9.04	(10.64)	5,432,385,721.02	2.09
Oil Producing	9,925,583,704.73	14,979,517,585.54	12,092,566,685.99	8,173,175,993.51	(32.41);	(23.14)	45,131,043,970.77	7.17
Other Manufacturing	28,728,050,117.60	33,662,784,816.21	28,983,557,851.62	28,196,975,390.80	(2.71);	15.32	119,601,368,170.23	20.24
Petro-Chemical and Petroleum Refineries	1,494,627,192.84	1,360,001,801.40	1,091,988,591.44	955,617,217.26	(10.92);	(48.31)	4,872,244,802.94	(7.08)
Pharmaceutical,soaps and toiletries	272,132,003.94	154,261,311.93	193,781,835.05	177,197,061.95	(8.50);	(80.04)	837,372,212.89	(56.48)
Pioneering	979,449,034.47	1,245,584,586.03	1,707,454,741.52	1,971,215,079.38	15.45	3.96	5,904,203,441.45	102.03
Professional Services	20,817,280,804.48	21,637,588,452.19	22,731,878,147.99	22,330,454,374.74	(1.74);	26.15	87,525,201,728.90	8.78
Properties and Investments	750,215,100.35	709,943,151.61	821,374,100.52	788,350,509.02	(4.02);	31.11	3,059,882,322.11	4.39
Publishing,Printing, Paper Packaging	872,538,220.81	614,520,462.49	529,163,630.54	507,825,364.25	(4.03);	5.73	2,523,548,578.09	43.10
State Ministries & Parastatals	11,211,486,882.34	8,791,340,518.21	11,474,634,745.90	9,507,607,774.74	(16.78);	8.00	46,885,000,921.19	20.63
Stevedoring, Clearing and Forwarding	776,173,116.55	764,722,942.18	1,134,242,721.62	1,003,235,851.37	(11.55);	43.02	3,708,324,631.12	26.73
Textile and Garment Industry	230,892,760.90	279,751,088.31	216,544,311.84	242,275,100.05	11.88	5.31	969,444,152.10	(0.30)
Transport and Haulage Services	3,340,572,582.67	4,865,205,242.19	5,117,607,203.76	2,728,145,044.60	(45.59);	(32.57)	15,811,631,083.17	(5.07)
Sub-Total (Non-Import VAT) Local	126,642,462,479.27	137,786,993,122.76	125,130,711,675.07	121,090,529,500.90	(3.23)	2.77	530,650,701,778.00	7.73
Non-Import (foreign) VAT	48,373,387,384.60	59,831,637,036.79	71,097,514,925.34	79,438,699,644.85	10.18	100.29	259,697,238,991.58	106.71
NCS-Import VAT	46,408,606,653.47	48,684,692,311.41	53,332,462,461.92	53,574,705,332.84	0.45	7.43	202,000,466,759.64	13.58
Grand Total	221,380,461,517.34	246,303,322,470.96	250,560,689,062.33	254,103,934,478.59	1.41	22.55	972,348,407,529.22	25.06

Source: FR5

	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 Manufacturing	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 Toiletries	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	777,907,005.83	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 Manufacturing	21,856,833,713.32	25,127,881,668.69	22,426,204,653.05	23,337,911,738.38	92,748,831,773.44
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 Toiletries	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 Passage 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

Acknowledgements


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





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