



NATIONAL BUREAU OF STATISTICS

Sectoral Distribution Of Value Added Tax

(Q2 2019)

Report Date: August 2019

Data Source: National Bureau of Statistics (NBS)

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Executive Summary

Sectoral distribution of Value Added Tax (VAT) data for Q2 2019 reflected that the sum of N311.94bn was generated as VAT in Q2 2019 as against N289.04bn generated in Q1 2019 and N269.79bn generated in Q2 2018 representing 7.92% increase QoQ and 16.95% increase YoY.

Other manufacturing generated the highest amount of VAT with N34.43bn generated and closely followed by Professional Services generating N29.58bn, Commercial and Trading generating N16.27bn while Mining generated the least and closely followed by Pharmaceutical, Soaps & Toiletries and Textile and Garment Industry with N50.60mln, N250.09mln and N316.91mln generated respectively.

Out of the total amount generated in Q2 2019, N151.56bn was generated as Non-Import VAT locally while N94.90bn was generated as Non-Import VAT for foreign. The balance of N65.48bn was generated as NCS-Import VAT.

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Agricultural and Plantations



Agricultural and Plantations



Q2 2019
Value Added Tax

N738,117,007.17



Q1 2019
Value Added Tax

N627,309,855.38

Q on Q
Q1 2019 / Q2 2019



Growth Rate

17.66

Y on Y
Q2 2019 / Q2 2018



Growth Rate

(5.54)



Q1 2018
Value Added Tax

N372,571,969.54



Q2 2018
Value Added Tax

N781,422,600.37



Q3 2018
Value Added Tax

N722,240,030.42



Q4 2018
Value Added Tax

N591,696,863.90

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Automobiles and Assemblies



Automobiles and Assemblies



Q2 2019
Value Added Tax

N481,438,702.64



Q1 2019
Value Added Tax

N421,443,588.76

Q on Q
Q1 2019 / Q2 2019



Growth Rate

14.24

Y on Y
Q2 2019 / Q2 2018



Growth Rate

(1.50)



Q1 2018
Value Added Tax

N441,668,045.85



Q2 2018
Value Added Tax

N488,766,172.99



Q3 2018
Value Added Tax

N265,352,056.45



Q4 2018
Value Added Tax

N360,545,832.61

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Banks & Financial Institutions



Banks & Financial Institutions



Q2 2019
Value Added Tax

N4,060,359,569.91



Q1 2019
Value Added Tax

N4,195,911,497.61

Q on Q
Q1 2019 / Q2 2019



Growth Rate

(3.23)

Y on Y
Q2 2019 / Q2 2018



Growth Rate

(14.47)



Q1 2018
Value Added Tax

N5,293,543,136.46



Q2 2018
Value Added Tax

N4,747,180,945.84



Q3 2018
Value Added Tax

N4,516,161,382.61



Q4 2018
Value Added Tax

N3,940,876,070.49

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Breweries, Bottling and Beverages



Breweries, Bottling and Beverages



Q2 2019
Value Added Tax

N11,272,962,075.34



Q1 2019
Value Added Tax

N10,835,290,704.46

Q on Q
Q1 2019 / Q2 2019



Growth Rate

4.04

Y on Y
Q2 2019 / Q2 2018



Growth Rate

19.49



Q1 2018
Value Added Tax

N8,880,145,995.83



Q2 2018
Value Added Tax

N9,434,192,587.06



Q3 2018
Value Added Tax

N7,828,862,601.39



Q4 2018
Value Added Tax

N9,784,491,995.09

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Building and Construction



Building and Construction



Q2 2019
Value Added Tax

N2,400,570,624.59



Q1 2019
Value Added Tax

N2,744,836,873.65

Q on Q
Q1 2019 / Q2 2019



Growth Rate

(12.54)

Y on Y
Q2 2019 / Q2 2018



Growth Rate

(10.14)



Q1 2018
Value Added Tax

N2,384,881,129.40



Q2 2018
Value Added Tax

N2,671,518,189.61



Q3 2018
Value Added Tax

N2,375,591,919.31



Q4 2018
Value Added Tax

N2,571,540,415.47

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Chemicals, Paints and Allied Industries



Chemicals, Paints and Allied Industries



Q2 2019
Value Added Tax

N543,426,279.34



Q1 2019
Value Added Tax

N522,706,937.42

Q on Q
Q1 2019 / Q2 2019



Growth Rate

3.96

Y on Y
Q2 2019 / Q2 2018



Growth Rate

71.35



Q1 2018
Value Added Tax

N420,858,469.37



Q2 2018
Value Added Tax

N317,151,103.41



Q3 2018
Value Added Tax

N393,037,491.09



Q4 2018
Value Added Tax

N258,386,701.66

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Commercial and Trading



Commercial and Trading



Q2 2019
Value Added Tax

N16,269,201,434.21



Q1 2019
Value Added Tax

N14,924,509,446.19

Q on Q
Q1 2019 / Q2 2019



Growth Rate

9.01

Y on Y
Q2 2019 / Q2 2018



Growth Rate

1.00



Q1 2018
Value Added Tax

N14,934,496,191.60



Q2 2018
Value Added Tax

N16,108,378,714.74



Q3 2018
Value Added Tax

N15,998,630,572.91



Q4 2018
Value Added Tax

N16,020,845,602.92

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Conglomerates



Conglomerates



Q2 2019
Value Added Tax

N1,047,208,422.52



Q1 2019
Value Added Tax

N1,512,442,362.40

Q on Q
Q1 2019 / Q2 2019



Growth Rate
(30.76)

Y on Y
Q2 2019 / Q2 2018



Growth Rate
(7.99)



Q1 2018
Value Added Tax

N1,297,878,350.17



Q2 2018
Value Added Tax

N1,138,103,220.09



Q3 2018
Value Added Tax

N1,041,845,733.91



Q4 2018
Value Added Tax

N1,648,909,738.50

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Federal Ministries & Parastatals



Federal Ministries & Parastatals



Q2 2019
Value Added Tax

N8,109,935,510.66



Q1 2019
Value Added Tax

N7,937,268,043.87

Q on Q
Q1 2019 / Q2 2019



Growth Rate

2.18

Y on Y
Q2 2019 / Q2 2018



Growth Rate

46.15



Q1 2018
Value Added Tax

N4,237,740,192.32



Q2 2018
Value Added Tax

N5,548,924,072.10



Q3 2018
Value Added Tax

N4,799,725,913.39



Q4 2018
Value Added Tax

N4,856,761,226.19

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Gas



Gas



Q2 2019
Value Added Tax

N1,074,711,768.56



Q1 2019
Value Added Tax

N1,529,466,433.36

Q on Q
Q1 2019 / Q2 2019



Growth Rate
(29.73)

Y on Y
Q2 2019 / Q2 2018



Growth Rate
(15.33)



Q1 2018
Value Added Tax

N1,461,808,242.01



Q2 2018
Value Added Tax

N1,269,281,250.95



Q3 2018
Value Added Tax

N1,394,720,443.19



Q4 2018
Value Added Tax

N1,618,186,649.85

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Hotels and Catering



Hotels and Catering



Q2 2019
Value Added Tax

N2,124,908,064.49



Q1 2019
Value Added Tax

N1,615,988,078.22

Q on Q
Q1 2019 / Q2 2019



Growth Rate

31.49

Y on Y
Q2 2019 / Q2 2018



Growth Rate

31.38



Q1 2018
Value Added Tax

N1,184,168,691.05



Q2 2018
Value Added Tax

N1,617,377,425.40



Q3 2018
Value Added Tax

N1,676,149,457.10

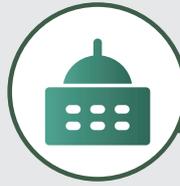


Q4 2018
Value Added Tax

N1,812,246,433.78

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Local Government Councils



Local Government Councils



Q2 2019
Value Added Tax

N495,197,499.61



Q1 2019
Value Added Tax

N507,277,849.92

Q on Q
Q1 2019 / Q2 2019



Growth Rate

(2.38)

Y on Y
Q2 2019 / Q2 2018



Growth Rate

36.79



Q1 2018
Value Added Tax

N449,601,261.13



Q2 2018
Value Added Tax

N362,004,639.63



Q3 2018
Value Added Tax

N407,053,634.06



Q4 2018
Value Added Tax

N319,749,837.69

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Mining



Mining



Q2 2019
Value Added Tax

N50,598,095.44



Q1 2019
Value Added Tax

N59,884,887.89

Q on Q
Q1 2019 / Q2 2019



Growth Rate
(15.51)

Y on Y
Q2 2019 / Q2 2018



Growth Rate
5.74



Q1 2018
Value Added Tax

N46,246,872.44



Q2 2018
Value Added Tax

N47,849,681.32



Q3 2018
Value Added Tax

N52,701,931.42



Q4 2018
Value Added Tax

N35,745,954.87

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Other VAT



Other VAT



Q2 2019
Value Added Tax

N3,768,879,140.15



Q1 2019
Value Added Tax

N4,016,993,631.69

Q on Q
Q1 2019 / Q2 2019



Growth Rate

(6.18)

Y on Y
Q2 2019 / Q2 2018



Growth Rate

(1.89)



Q1 2018
Value Added Tax

N3,246,225,281.77



Q2 2018
Value Added Tax

N3,841,448,674.58



Q3 2018
Value Added Tax

N2,506,186,298.24



Q4 2018
Value Added Tax

N3,343,397,988.27

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Offshore Operations



Offshore Operations



Q2 2019
Value Added Tax

N657,941,208.43



Q1 2019
Value Added Tax

N529,173,488.54

Q on Q
Q1 2019 / Q2 2019



Growth Rate

24.33

Y on Y
Q2 2019 / Q2 2018



Growth Rate

20.22



Q1 2018
Value Added Tax

N797,489,010.66



Q2 2018
Value Added Tax

N547,301,553.28



Q3 2018
Value Added Tax

N548,727,850.95



Q4 2018
Value Added Tax

N668,520,509.77

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Oil Marketing



Oil Marketing



Q2 2019
Value Added Tax

N1,996,390,157.13



Q1 2019
Value Added Tax

N2,340,806,300.43

Q on Q
Q1 2019 / Q2 2019



Growth Rate
(14.71)

Y on Y
Q2 2019 / Q2 2018



Growth Rate
15.43



Q1 2018
Value Added Tax

N2,511,581,413.10



Q2 2018
Value Added Tax

N1,729,451,370.07



Q3 2018
Value Added Tax

N1,747,025,624.31



Q4 2018
Value Added Tax

N1,743,285,420.78

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Oil Producing



Oil Producing



Q2 2019
Value Added Tax

N7,811,745,534.66



Q1 2019
Value Added Tax

N8,490,827,446.86

Q on Q
Q1 2019 / Q2 2019



Growth Rate

(8.00)

Y on Y
Q2 2019 / Q2 2018



Growth Rate

(0.33)



Q1 2018
Value Added Tax

N7,360,317,325.61



Q2 2018
Value Added Tax

N7,837,873,141.10



Q3 2018
Value Added Tax

N7,346,683,522.57



Q4 2018
Value Added Tax

N14,903,002,485.58

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Other Manufacturing



Other Manufacturing



Q2 2019
Value Added Tax

N34,429,042,995.83



Q1 2019
Value Added Tax

N31,423,299,458.75

Q on Q
Q1 2019 / Q2 2019



Growth Rate

9.57

Y on Y
Q2 2019 / Q2 2018



Growth Rate

6.07



Q1 2018
Value Added Tax

N30,136,156,950.56



Q2 2018
Value Added Tax

N32,458,907,161.33



Q3 2018
Value Added Tax

N31,483,381,172.83



Q4 2018
Value Added Tax

N28,818,716,489.55

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Petro-Chemical and Petroleum Refineries



Petro-Chemical and Petroleum Refineries



Q2 2019
Value Added Tax

N1,198,575,081.52



Q1 2019
Value Added Tax

N956,166,806.78

Q on Q
Q1 2019 / Q2 2019



Growth Rate

25.35

Y on Y
Q2 2019 / Q2 2018



Growth Rate

(15.91)



Q1 2018
Value Added Tax

N1,103,752,606.62



Q2 2018
Value Added Tax

N1,425,359,948.74



Q3 2018
Value Added Tax

N978,846,773.72



Q4 2018
Value Added Tax

N1,152,840,819.35

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Pharmaceutical, Soaps and Toileteries



Pharmaceutical, Soaps and Toileteries



Q2 2019
Value Added Tax

N250,092,740.05



Q1 2019
Value Added Tax

N201,580,318.33

Q on Q
Q1 2019 / Q2 2019



Growth Rate

24.07

Y on Y
Q2 2019 / Q2 2018



Growth Rate

63.03



Q1 2018
Value Added Tax

N243,443,468.02



Q2 2018
Value Added Tax

N153,399,721.13



Q3 2018
Value Added Tax

N177,340,965.57



Q4 2018
Value Added Tax

N209,326,506.44

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Pioneering



Pioneering



Q2 2019
Value Added Tax

N2,361,324,014.43



Q1 2019
Value Added Tax

N3,522,672,251.92

Q on Q
Q1 2019 / Q2 2019



Growth Rate
(32.97)

Y on Y
Q2 2019 / Q2 2018



Growth Rate
16.69



Q1 2018
Value Added Tax

N2,090,203,584.62



Q2 2018
Value Added Tax

N2,023,604,284.24



Q3 2018
Value Added Tax

N2,268,820,728.51



Q4 2018
Value Added Tax

N1,609,105,327.69

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Professional Services



Professional Services



Q2 2019
Value Added Tax

N29,583,674,334.79



Q1 2019
Value Added Tax

N24,315,013,565.66

Q on Q
Q1 2019 / Q2 2019



Growth Rate

21.67

Y on Y
Q2 2019 / Q2 2018



Growth Rate

47.79



Q1 2018
Value Added Tax

N16,580,442,762.26



Q2 2018
Value Added Tax

N20,016,808,207.84



Q3 2018
Value Added Tax

N25,567,594,205.19



Q4 2018
Value Added Tax

N24,117,631,468.24

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Properties and Investments



Properties and Investments



Q2 2019
Value Added Tax

N1,058,623,649.02



Q1 2019
Value Added Tax

N940,729,119.25

Q on Q
Q1 2019 / Q2 2019



Growth Rate

12.53

Y on Y
Q2 2019 / Q2 2018



Growth Rate

(1.55)



Q1 2018
Value Added Tax

N774,993,040.60



Q2 2018
Value Added Tax

N1,075,258,270.28



Q3 2018
Value Added Tax

N1,278,221,918.15



Q4 2018
Value Added Tax

N1,029,840,957.62

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Publishing, Printing, Paper Packaging



Publishing, Printing, Paper Packaging



Q2 2019
Value Added Tax

N449,848,248.54



Q1 2019
Value Added Tax

N365,182,010.80

Q on Q
Q1 2019 / Q2 2019



Growth Rate

23.18

Y on Y
Q2 2019 / Q2 2018



Growth Rate

(14.80)



Q1 2018
Value Added Tax

N339,611,572.64



Q2 2018
Value Added Tax

N527,992,343.26



Q3 2018
Value Added Tax

N403,500,908.05



Q4 2018
Value Added Tax

N364,443,584.57

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

State Ministries & Parastatals



State Ministries & Parastatals



Q2 2019
Value Added Tax

N10,445,379,901.29



Q1 2019
Value Added Tax

N8,050,491,035.62

Q on Q
Q1 2019 / Q2 2019



Growth Rate

29.75

Y on Y
Q2 2019 / Q2 2018



Growth Rate

11.90



Q1 2018
Value Added Tax

N11,883,009,966.23



Q2 2018
Value Added Tax

N9,334,975,100.20



Q3 2018
Value Added Tax

N9,034,149,822.69



Q4 2018
Value Added Tax

N12,699,497,885.38

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Stevedoring, Clearing and Forwarding



Stevedoring, Clearing and Forwarding



Q2 2019
Value Added Tax

N1,132,417,313.43



Q1 2019
Value Added Tax

N1,743,878,248.89

Q on Q
Q1 2019 / Q2 2019



Growth Rate
(35.06)

Y on Y
Q2 2019 / Q2 2018



Growth Rate
(16.71)



Q1 2018
Value Added Tax

N1,079,411,557.61



Q2 2018
Value Added Tax

N1,359,678,620.77



Q3 2018
Value Added Tax

N1,485,824,513.79



Q4 2018
Value Added Tax

N1,209,497,888.41

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Textile and Garment industry



Textile and Garment industry



Q2 2019
Value Added Tax

N316,908,615.69



Q1 2019
Value Added Tax

N298,137,975.21

Q on Q
Q1 2019 / Q2 2019



Growth Rate

6.30

Y on Y
Q2 2019 / Q2 2018



Growth Rate

(8.44)



Q1 2018
Value Added Tax

N285,426,100.43



Q2 2018
Value Added Tax

N346,125,285.09



Q3 2018
Value Added Tax

N304,767,244.65



Q4 2018
Value Added Tax

N355,648,875.78

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Transport and Haulage Services



Transport and Haulage Services



Q2 2019
Value Added Tax

N7,432,803,909.43



Q1 2019
Value Added Tax

N2,434,185,088.46

Q on Q
Q1 2019 / Q2 2019



Growth Rate

205.35

Y on Y
Q2 2019 / Q2 2018



Growth Rate

278.15



Q1 2018
Value Added Tax

N1,559,339,168.55



Q2 2018
Value Added Tax

N1,965,576,789.10



Q3 2018
Value Added Tax

N2,017,126,682.69



Q4 2018
Value Added Tax

N2,373,862,805.91

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Sub-Total (Non-Import VAT) Local



Sub-Total (Non-Import VAT) Local



Q2 2019
Value Added Tax

N151,562,281,898.87



Q1 2019
Value Added Tax

N137,063,473,306.32

Q on Q
Q1 2019 / Q2 2019



Growth Rate

10.58

Y on Y
Q2 2019 / Q2 2018



Growth Rate

17.33



Q1 2018
Value Added Tax

N121,397,012,356.45



Q2 2018
Value Added Tax

N129,175,911,074.52



Q3 2018
Value Added Tax

N128,620,271,399.16



Q4 2018
Value Added Tax

N138,418,602,336.36

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Non-Import (Foreign) VAT



Non-Import (Foreign) VAT



Q2 2019
Value Added Tax

N94,904,294,115.91



Q1 2019
Value Added Tax

N98,967,007,748.51

Q on Q
Q1 2019 / Q2 2019



Growth Rate

-4.11

Y on Y
Q2 2019 / Q2 2018



Growth Rate

16.92



Q1 2018
Value Added Tax

N98,398,952,568.10



Q2 2018
Value Added Tax

N81,168,642,102.12



Q3 2018
Value Added Tax

N58,842,934,481.79



Q4 2018
Value Added Tax

N47,885,102,756.05

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

NCS-Import VAT



NCS-Import VAT



Q2 2019
Value Added Tax

N65,476,489,855.17



Q1 2019
Value Added Tax

N53,007,856,392.82

Q on Q
Q1 2019 / Q2 2019



Growth Rate

23.52

Y on Y
Q2 2019 / Q2 2018



Growth Rate

16.12



Q1 2018
Value Added Tax

N49,997,811,133.20



Q2 2018
Value Added Tax

N56,387,210,995.99



Q3 2018
Value Added Tax

N86,041,414,644.06



Q4 2018
Value Added Tax

N111,706,700,348.77

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2019

Grand Total



Grand Total



Q2 2019
Value Added Tax

N311,943,065,869.95



Q1 2019
Value Added Tax

N289,038,337,447.65

Q on Q
Q1 2019 / Q2 2019



Growth Rate

7.92

Y on Y
Q2 2019 / Q2 2018



Growth Rate

16.95



Q1 2018
Value Added Tax

N269,793,776,057.75



Q2 2018
Value Added Tax

N266,731,764,172.63



Q3 2018
Value Added Tax

N273,504,620,525.01



Q4 2018
Value Added Tax

N298,010,405,441.18

	Q1 2019	Q2 2019 *	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax	Value Added Tax	Q1 2019 / Q2 2019	Q2 2019 / Q2 2018
Agricultural and Plantations	627,309,855.38	738,117,007.17	17.66	(5.54)
Automobiles and Assemblies	421,443,588.76	481,438,702.64	14.24	(1.50)
Banks & Financial Institutions	4,195,911,497.61	4,060,359,569.91	(3.23)	(14.47)
Breweries.Bottling and Beverages	10,835,290,704.46	11,272,962,075.34	4.04	19.49
Building and Construction	2,744,836,873.65	2,400,570,624.59	(12.54)	(10.14)
Chemicals, Paints and Allied Industries	522,706,937.42	543,426,279.34	3.96	71.35
Commercial and Trading	14,924,509,446.19	16,269,201,434.21	9.01	1.00
Conglomerates	1,512,442,362.40	1,047,208,422.52	(30.76)	(7.99)
Federal Ministries & Parastatals	7,937,268,043.87	8,109,935,510.66	2.18	46.15
Gas	1,529,466,433.36	1,074,711,768.56	(29.73)	(15.33)
Hotels and Catering	1,615,988,078.22	2,124,908,064.49	31.49	31.38
Local Government Councils	507,277,849.92	495,197,499.61	(2.38)	36.79
Mining	59,884,887.89	50,598,095.44	(15.51)	5.74
Not Available	4,016,993,631.69	3,768,879,140.15	(6.18)	(1.89)
Offshore Operations	529,173,488.54	657,941,208.43	24.33	20.22
Oil Marketing	2,340,806,300.43	1,996,390,157.13	(14.71)	15.43
Oil Producing	8,490,827,446.86	7,811,745,534.66	(8.00)	(0.33)
Other Manufacturig	31,423,299,458.75	34,429,042,995.83	9.57	6.07
Petro-Chemical and Petroleum Refineries	956,166,806.78	1,198,575,081.52	25.35	(15.91)
Pharmaceutical,Soaps and Toileteries	201,580,318.33	250,092,740.05	24.07	63.03
Pioneering	3,522,672,251.92	2,361,324,014.43	(32.97)	16.69
Professional Services	24,315,013,565.66	29,583,674,334.79	21.67	47.79
Properties and Investments	940,729,119.25	1,058,623,649.02	12.53	(1.55)
Publishing,Printing, Paper Packaging	365,182,010.80	449,848,248.54	23.18	(14.80)
State Ministries & Parastatals	8,050,491,035.62	10,445,379,901.29	29.75	11.90
Stevedoring, Clearing and Forwarding	1,743,878,248.89	1,132,417,313.43	(35.06)	(16.71)
Textile and Garment industry	298,137,975.21	316,908,615.69	6.30	(8.44)
Transport and Haulage Services	2,434,185,088.46	7,432,803,909.43	205.35	278.15
Sub-Total (Non-Import VAT) Local	137,063,473,306.32	151,562,281,898.87	10.58	17.33
Non-Import (foreign) VAT	98,967,007,748.51	94,904,294,115.91	- 4.11	16.92
NCS-Import VAT	53,007,856,392.82	65,476,489,855.17	23.52	16.12
Grand Total	289,038,337,447.65	311,943,065,869.95	7.92	16.95

	Q1 2018	Q2 2018	Q3 2018	Q4 2018	Quarter on Quarter %	Year on Year %	2018 Full Year	Year on Year
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	Q4 2018 / Q3 2018	Q4 2018 / Q4 2017		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
Minning	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

	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

Note:Please note that this analysis is Based on local collection only,it does not include Foreign collection
VAT on Non-Import
VAT on Import (NCS)CB

	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

Note:Please note that this analysis is Based on local collection only,it does not include Foreign collection
VAT on Non-Import
VAT on Import (NCS)CB

	Q1 2015	Q2 2015	Q3 2015	Q4 2015	TOTAL
Classification	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 Manufaurig	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

	Q1 2016	Q2 2016	Q3 2016	Q4 2016	TOTAL
Classification	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

	Q1 2017	Q2 2017	Q3 2017	Q4 2017	TOTAL
Classification	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 Toiletries	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

Methodology

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