



NATIONAL BUREAU OF STATISTICS

Sectoral Distribution Of Value Added Tax

(Q2 2021)

Report Date: August 2021

Data Source: National Bureau of Statistics (NBS)

CONTENTS

Executive Summary	1
 Sectoral Distribution Of Value Added Tax - Q2 2021	
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	43
 Acknowledgements/Contacts	44

EXECUTIVE SUMMARY

Sectoral distribution of Value Added Tax (VAT) data for Q2 2021 reflected that the sum of N512.25bn was generated as VAT in Q2 2021 as against N496.39bn generated in Q1 2021 and N327.20bn generated in Q2 2020 representing 3.20% increase Quarter-on-Quarter and 56.56% increase Year-on-Year.

Other Manufacturing generated the highest amount of VAT with N44.89bn generated and closely followed by Professional Services generating N29.30bn, Commercial and Trading generating N21.96bn while Textile and Garment industry generated the least and closely followed by Pioneering and Pharmaceutical, Soaps and Toiletries with N77.74m, N169m and N188.71m generated respectively.

Out of the total amounted generated in Q2 2021, N187.43bn was generated as Non-Import VAT locally while N207.69bn was generated as Non-Import VAT for foreign. The balance of N117.13bn was generated as NCS-Import VAT.

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Agricultural and Plantations



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Agricultural and Plantations

Q1 2021
Value Added Tax

N986,040,359.36



Q2 2021
Value Added Tax

N760,027,461.81

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(22.92)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

(8.30)



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Automobiles and Assemblies



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Automobiles and Assemblies

Q1 2021
Value Added Tax

N642,854,067.21



Q2 2021
Value Added Tax

N868,065,391.83

Q on Q
Q1 2021 / Q2 2021



Growth Rate

35.03

Y on Y
Q2 2020 / Q2 2021



Growth Rate

64.94



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Banks & Financial Institutions



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Banks & Financial Institutions

Q1 2021
Value Added Tax

N3,282,578,849.30



Q2 2021
Value Added Tax

N7,712,078,716.85

Q on Q
Q1 2021 / Q2 2021



Growth Rate

134.94

Y on Y
Q2 2020 / Q2 2021



Growth Rate

50.87



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Breweries, Bottling and Beverages



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Breweries, Bottling and Beverages

Q1 2021
Value Added Tax

N11,854,652,195.68



Q2 2021
Value Added Tax

N3,475,285,843.43

Q on Q
Q1 2021 / Q2 2021

%
Growth Rate
(70.68)

Y on Y
Q2 2020 / Q2 2021

%
Growth Rate
(66.68)



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Building and Construction



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Building and Construction

Q1 2021
Value Added Tax

N2,881,419,694.77



Q2 2021
Value Added Tax

N2,782,115,825.06

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(3.45)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

26.99



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Chemicals, Paints and Allied Industries



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Chemicals, Paints and Allied Industries

Q1 2021
Value Added Tax

N981,027,373.87



Q2 2021
Value Added Tax

N281,043,666.97

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(71.35)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

(27.34)



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Commercial and Trading



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Commercial and Trading

Q1 2021
Value Added Tax

N22,803,848,338.30



Q2 2021
Value Added Tax

N21,955,524,594.66

Q on Q
Q1 2021 / Q2 2021

Growth Rate
(3.72)

Y on Y
Q2 2020 / Q2 2021

Growth Rate
57.74



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Conglomerates



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Conglomerates

Q1 2021
Value Added Tax

N1,134,262,645.71



Q2 2021
Value Added Tax

N413,725,354.09

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(63.52)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

(70.83)



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Federal Ministries & Parastatals



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Federal Ministries & Parastatals

Q1 2021
Value Added Tax

N8,794,586,842.16



Q2 2021
Value Added Tax

N5,222,586,985.06

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(40.62)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

(10.28)



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

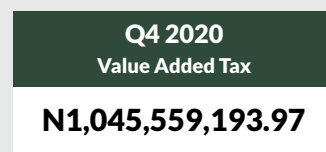
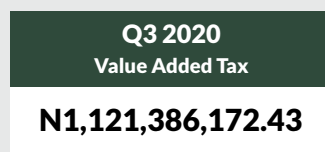
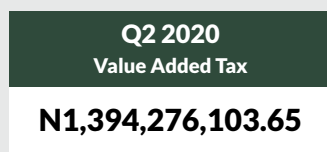
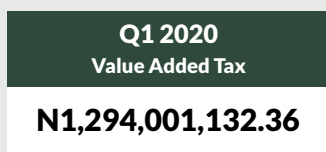
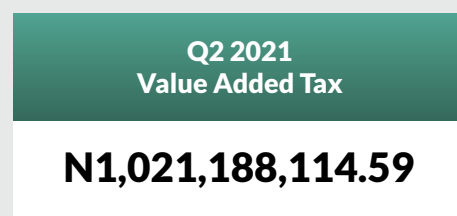
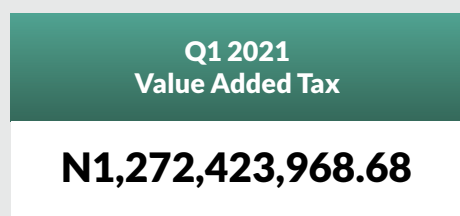
* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Gas



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Hotels and Catering



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Hotels and Catering

Q1 2021
Value Added Tax

N2,856,389,920.35



Q2 2021
Value Added Tax

N3,244,171,882.57

Q on Q
Q1 2021 / Q2 2021



Growth Rate

13.58

Y on Y
Q2 2020 / Q2 2021



Growth Rate

137.28



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

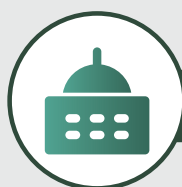
* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Local Government Councils



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Local Government Councils

Q1 2021
Value Added Tax

N403,973,804.65



Q2 2021
Value Added Tax

N399,910,167.55

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(1.01)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

(17.26)



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Mining



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Mining

Q1 2021
Value Added Tax

N48,355,567.93



Q2 2021
Value Added Tax

N8,112,716,591.25

Q on Q
Q1 2021 / Q2 2021



Growth Rate

16677.21

Y on Y
Q2 2020 / Q2 2021



Growth Rate

12239.75



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Other VAT



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Other VAT

Q1 2021
Value Added Tax

N5,589,410,739.59



Q2 2021
Value Added Tax

N6,691,331,409.14

Q on Q
Q1 2021 / Q2 2021

Growth Rate
19.71

Y on Y
Q2 2020 / Q2 2021

Growth Rate
47.19



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Offshore Operations



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Offshore Operations

Q1 2021
Value Added Tax

N1,586,184,178.60



Q2 2021
Value Added Tax

N1,135,110,786.01

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(28.44)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

134.63



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Oil Marketing



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Oil Marketing

Q1 2021
Value Added Tax

N3,017,954,508.87



Q2 2021
Value Added Tax

N1,864,251,470.41

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(38.23)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

(3.74)



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Oil Producing



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Oil Producing

Q1 2021
Value Added Tax

N15,795,449,899.48



Q2 2021
Value Added Tax

N6,446,173,778.95

Q on Q
Q1 2021 / Q2 2021

Growth Rate
(59.19)

Y on Y
Q2 2020 / Q2 2021

Growth Rate
(25.56)



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Other Manufacturing



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Other Manufacturing

Q1 2021
Value Added Tax

N49,405,106,053.28



Q2 2021
Value Added Tax

N44,893,773,405.12

Q on Q
Q1 2021 / Q2 2021

Growth Rate
(9.13)

Y on Y
Q2 2020 / Q2 2021

Growth Rate
48.36



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

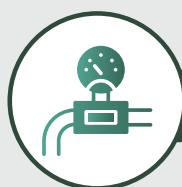
* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Petro-Chemical and Petroleum Refineries



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Petro-Chemical and Petroleum Refineries

Q1 2021
Value Added Tax

N2,171,211,828.19



Q2 2021
Value Added Tax

N1,436,119,526.58

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(33.86)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

56.29



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Pharmaceutical, Soaps and Toiletries



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Pharmaceutical, Soaps and Toiletries

Q1 2021
Value Added Tax

N339,277,853.04



Q2 2021
Value Added Tax

N188,709,655.26

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(44.38)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

(37.14)



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

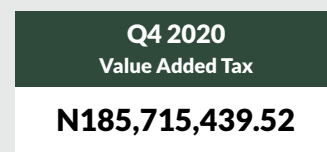
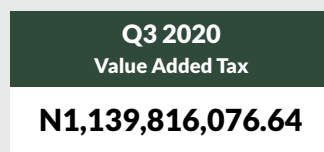
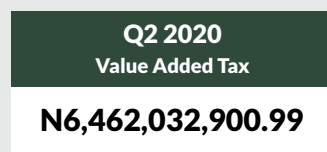
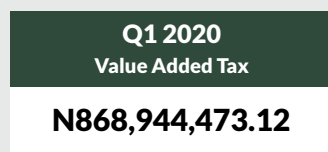
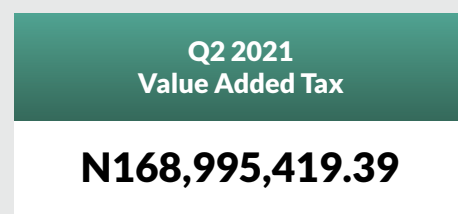
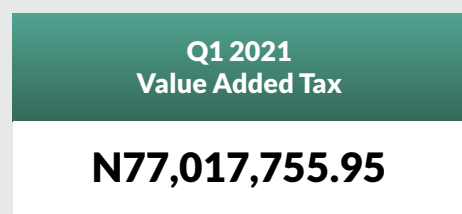
* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Pioneering



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Professional Services



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Professional Services

Q1 2021
Value Added Tax

N42,501,351,926.49



Q2 2021
Value Added Tax

N29,302,955,577.56

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(31.05)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

(22.12)



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Properties and Investments



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Properties and Investments

Q1 2021
Value Added Tax

N1,152,496,500.50



Q2 2021
Value Added Tax

N4,753,749,842.94

Q on Q
Q1 2021 / Q2 2021



Growth Rate

312.47

Y on Y
Q2 2020 / Q2 2021



Growth Rate

352.74



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Publishing, Printing, Paper Packaging



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Publishing, Printing, Paper Packaging

Q1 2021
Value Added Tax

N821,663,120.49



Q2 2021
Value Added Tax

N411,318,385.91

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(49.94)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

24.09



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

State Ministries & Parastatals



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



State Ministries & Parastatals

Q1 2021
Value Added Tax

N26,956,141,165.57



Q2 2021
Value Added Tax

N18,412,139,442.66

Q on Q
Q1 2021 / Q2 2021

(31.70)

Y on Y
Q2 2020 / Q2 2021

55.49



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Stevedoring, Clearing and Forwarding



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Stevedoring, Clearing and Forwarding

Q1 2021
Value Added Tax

N2,278,306,205.50



Q2 2021
Value Added Tax

N1,404,345,473.63

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(38.36)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

(28.42)



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Textile and Garment industry



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Textile and Garment industry

Q1 2021
Value Added Tax

N289,413,987.03



Q2 2021
Value Added Tax

N77,739,343.06

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(73.14)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

(59.75)



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Transport and Haulage Services



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Transport and Haulage Services

Q1 2021
Value Added Tax

N14,928,764,197.56



Q2 2021
Value Added Tax

N13,995,610,741.90

Q on Q
Q1 2021 / Q2 2021

Growth Rate
(6.25)

Y on Y
Q2 2020 / Q2 2021

Growth Rate
10.77



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Sub-Total (Non-Import VAT) Local



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Sub-Total (Non-Import VAT) Local

Q1 2021
Value Added Tax

N224,852,163,548.11



Q2 2021
Value Added Tax

N187,430,764,854.24

Q on Q
Q1 2021 / Q2 2021



Growth Rate

(16.64)

Y on Y
Q2 2020 / Q2 2021



Growth Rate

14.88



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

* Data is subject to revisions and may change

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Non-Import (Foreign) VAT



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



Non-Import (Foreign) VAT

Q1 2021
Value Added Tax

N171,656,261,887.12



Q2 2021
Value Added Tax

N207,687,919,330.80

Q on Q
Q1 2021 / Q2 2021



Growth Rate

20.99

Y on Y
Q2 2020 / Q2 2021



Growth Rate

151.98



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

* Data is subject to revisions and may change



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



**Q1 2021
Value Added Tax**

N99,881,585,219.13



**Q2 2021
Value Added Tax**

N117,134,310,873.03

**Q on Q
Q1 2021 / Q2 2021**

%
Growth Rate

17.27

**Y on Y
Q2 2020 / Q2 2021**

%
Growth Rate

43.51

**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

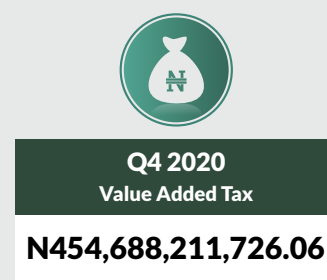
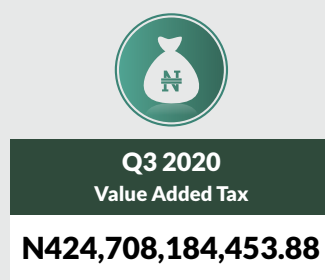
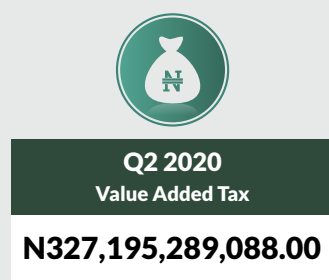
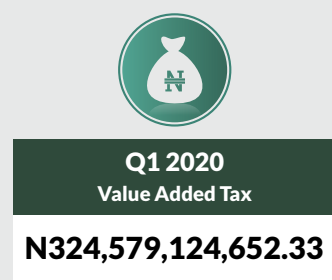
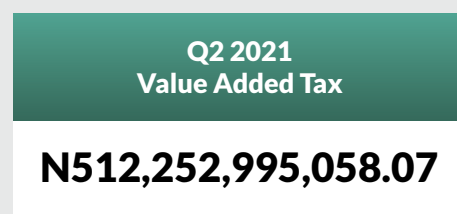
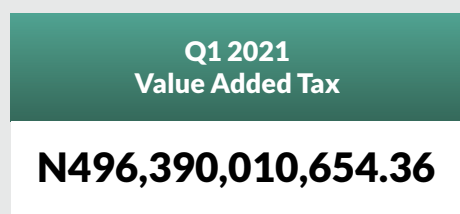
** Data is subject to revisions and may change*

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2021

Grand Total



VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021



* Data is subject to revisions and may change

* Data is subject to revisions and may change				
VAT SECTORAL ANALYSIS FOR YEAR-TO-DATE (YTD), 2021				
	Q1 2021	Q2 2021	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax	Value Added Tax	Q1 2021 / Q2 2021	Q2 2020 / Q2 2021
Agricultural and Plantations	986,040,359.36	760,027,461.81	(22.92)	(8.30)
Automobiles and Assemblies	642,854,067.21	868,065,391.83	35.03	64.94
Banks & Financial Institutions	3,282,578,849.30	7,712,078,716.85	134.94	50.87
Breweries,Bottling and Beverages	11,854,652,195.68	3,475,285,843.43	(70.68)	(66.68)
Building and Construction	2,881,419,694.77	2,782,115,825.06	(3.45)	26.99
Chemicals, Paints and Allied Industries	981,027,373.87	281,043,666.97	(71.35)	(27.34)
Commercial and Trading	22,803,848,338.30	21,955,524,594.66	(3.72)	57.74
Conglomerates	1,134,262,645.71	413,725,354.09	(63.52)	(70.83)
Federal Ministries & Parastatals	8,794,586,842.16	5,222,586,985.06	(40.62)	(10.28)
Gas	1,272,423,968.68	1,021,188,114.59	(19.74)	(26.76)
Hotels and Catering	2,856,389,920.35	3,244,171,882.57	13.58	137.28
Local Government Councils	403,973,804.65	399,910,167.55	(1.01)	(17.26)
Mining	48,355,567.93	8,112,716,591.25	16677.21	12239.75
Not Available	5,589,410,739.59	6,691,331,409.14	19.71	47.19
Offshore Operations	1,586,184,178.60	1,135,110,786.01	(28.44)	134.63
Oil Marketing	3,017,954,508.87	1,864,251,470.41	(38.23)	(3.74)
Oil Producing	15,795,449,899.48	6,446,173,778.95	(59.19)	(25.56)
Other Manufacturig	49,405,106,053.28	44,893,773,405.12	(9.13)	48.36
Petro-Chemical and Petroleum Refineries	2,171,211,828.19	1,436,119,526.58	(33.86)	56.29
Pharmaceutical,Soaps and Toileteries	339,277,853.04	188,709,655.26	(44.38)	(37.14)
Pioneering	77,017,755.95	168,995,419.39	119.42	(97.38)
Professional Services	42,501,351,926.49	29,302,955,577.56	(31.05)	(22.12)
Properties and Investments	1,152,496,500.50	4,753,749,842.94	312.47	352.74
Publishing,Printing, Paper Packaging	821,663,120.49	411,318,385.91	(49.94)	24.09
State Ministries & Parastatals	26,956,141,165.57	18,412,139,442.66	(31.70)	55.49
Stevedoring, Clearing and Forwarding	2,278,306,205.50	1,404,345,473.63	(38.36)	(28.42)
Textile and Garment industry	289,413,987.03	77,739,343.06	(73.14)	(59.75)
Transport and Haulage Services	14,928,764,197.56	13,995,610,741.90	(6.25)	10.77
Sub-Total (Non-Import VAT) Local	224,852,163,548.11	187,430,764,854.24	(16.64)	14.88
Non-Import (foreign) VAT	171,656,261,887.12	207,687,919,330.80	20.99	151.98
NCS-Import VAT	99,881,585,219.13	117,134,310,873.03	17.27	43.51
Grand Total	496,390,010,654.36	512,252,995,058.07	3.20	56.56

* Data is subject to revisions and may change

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

	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 Manufacturig	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

* Data is subject to revisions and may change					
	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					-

	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
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 Manufacturig	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
Minning	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 Toiletries	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
Professionl 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 collector				
VAT on Non-Import				
VAT on Import (NCS)CB				

	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

	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

	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

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