



NATIONAL BUREAU OF STATISTICS

COMPANY INCOME TAX

(Q2 2025)

Report Date: November 2025



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METHODOLOGY

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

EXECUTIVE SUMMARY

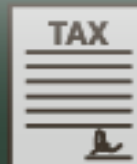
Company Income Tax (CIT) for Q2 2025 stood at ₦2.78 trillion, showing an increase of 40.27% on a quarter-on-quarter basis from ₦1.98 trillion in Q1 2025. The domestic CIT received was ₦2.31trillion, while Foreign CIT Payment was ₦469.36 billion in Q2 2025.

On a quarter-on-quarter basis, Financial and insurance activities recorded the highest growth rate with 772.29%; followed by Wholesale and retail trade, repair of motor vehicles and motor-cycles; and Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use with 538.38% and 526.79%, respectively. On the other hand, Activities of extraterritorial organizations and bodies recorded the least with -45.01%, followed by Education and public administration and defence, compulsory social security with -26.61% and -18.17%.

In terms of sectoral contributions, the top three activities with the highest contributions in Q2 2025 were Financial and insurance activities with 44.13%; Manufacturing with 15.57%; and Mining and quarrying with 9.18%. Contrarily, Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use recorded the least share with 0.01%, followed by Activities of extraterritorial organizations and bodies; and Water supply, sewerage, waste management and remediation activities with 0.04% each. However, on a year-on-year basis, CIT collections in Q2 2025 increased by 12.66% from Q2 2024.

COMPANY INCOME TAX

– Q2 2025 (N'million)



CIT

**Accommodation
and food service
activities**

N11,426.15

**Activities of
extraterritorial
organizations and
bodies**

N843.45

**Activities of
households
as employers,
.....**

N252.51

**Administrative
and
support service
activities**

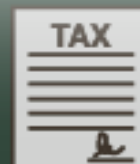
N16,483.06

**Agriculture,
forestry and
fishing**

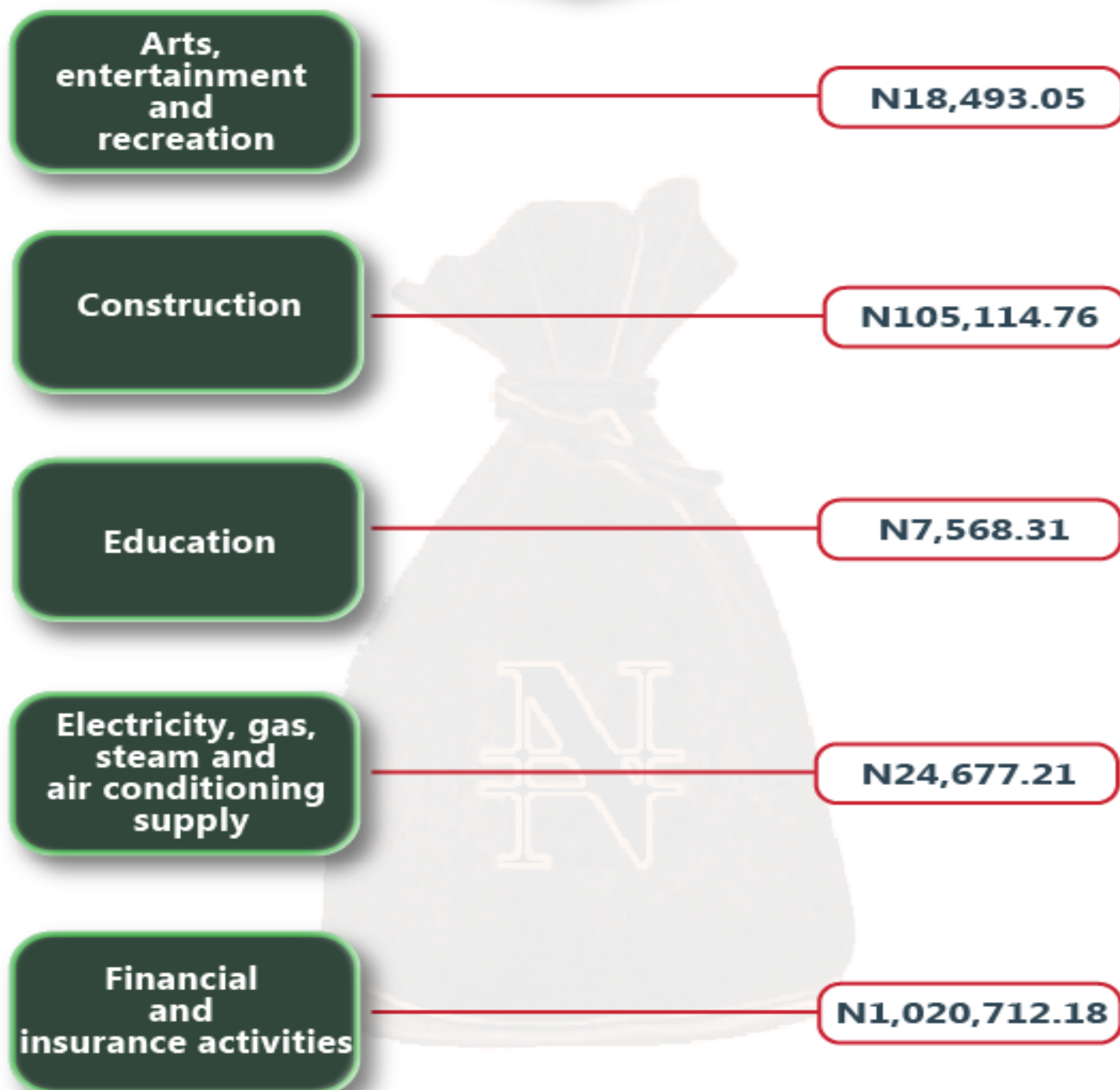
N43,869.30

COMPANY INCOME TAX

– Q2 2025 (N'million)

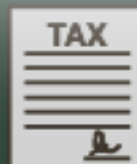


CIT



COMPANY INCOME TAX

– Q2 2025 (N'million)



CIT

**Human health
and social work
activities**

N8,457.08

**Information
and
communication**

N99,616.53

Manufacturing

N360,204.61

**Mining
and
quarrying**

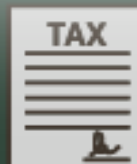
N212,265.49

**Other
service activities**

N54,224.60

COMPANY INCOME TAX

– Q2 2025 (N'million)



CIT

**Professional,
scientific and
technical activities**

N43,139.53

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

N 47,705.26

**Real estate
activities**

N8,001.76

**Transportation
and
storage**

N89,099.14

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

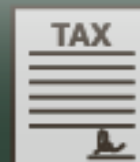
N961.84



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COMPANY INCOME TAX

– Q2 2025 (N'million)



CIT

Wholesale and
retail trade,
repair of motor
vehicles and
motorcycles

N139,872.88

Sub-Total
(Local)

N2,312,988.69

Naira Equivalent of
CIT Paid in Foreign
Currency

N469,355.54

Total

N2,782,344.23

CONTACT



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