



NATIONAL BUREAU OF STATISTICS

COMPANY INCOME TAX

(Q3 2025)

Report Date: March 2026



CONTENT

Methodology	3
Key Highlights	4
Infographics	5
Contact	10



METHODOLOGY

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

KEY HIGHLIGHTS

Company Income Tax (CIT) for Q3 2025 stood at ₦2.96 trillion, showing an increase of 6.55% on a quarter-on-quarter basis from ₦2.78 trillion in Q2 2025. The domestic CIT received was ₦1.21 trillion, while Foreign CIT Payment was ₦1.75 trillion in Q3 2025.

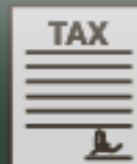
On a quarter-on-quarter basis, Arts, entertainment and recreation activities recorded the highest growth rate with 41.98%; followed by Accommodation and food service activities; and Mining and quarrying with 37.11% and 15.36%, respectively. On the other hand, Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use recorded the least with -83.88%, followed by Financial and insurance activities (-79.72%) and construction (-66.52%)

In terms of sectoral contributions, the top three activities with the highest contributions in Q3 2025 were Manufacturing with 22.43%; Mining and quarrying with 20.24% and Financial and Insurance activities with 17.11%. Conversely, activities of households as employers, undifferentiated goods- and services-producing activities of households for own use recorded the least share with 0.003%, followed by Water supply, sewerage, waste management and remediation activities with 0.04; and Activities of extraterritorial organisations and bodies with 0.07%.

However, on a year-on-year basis, CIT collections in Q3 2025 increased by 67.19% from Q3 2024.

COMPANY INCOME TAX

– Q3 2025 (N'million)



CIT

Accommodation
and food service
activities

N15,665.83

Activities of
extraterritorial
organizations and
bodies

N812.08

Activities of
households
as employers,
.....

N40.70

Administrative
and
support service
activities

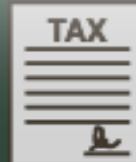
N15,559.08

Agriculture,
forestry and
fishing

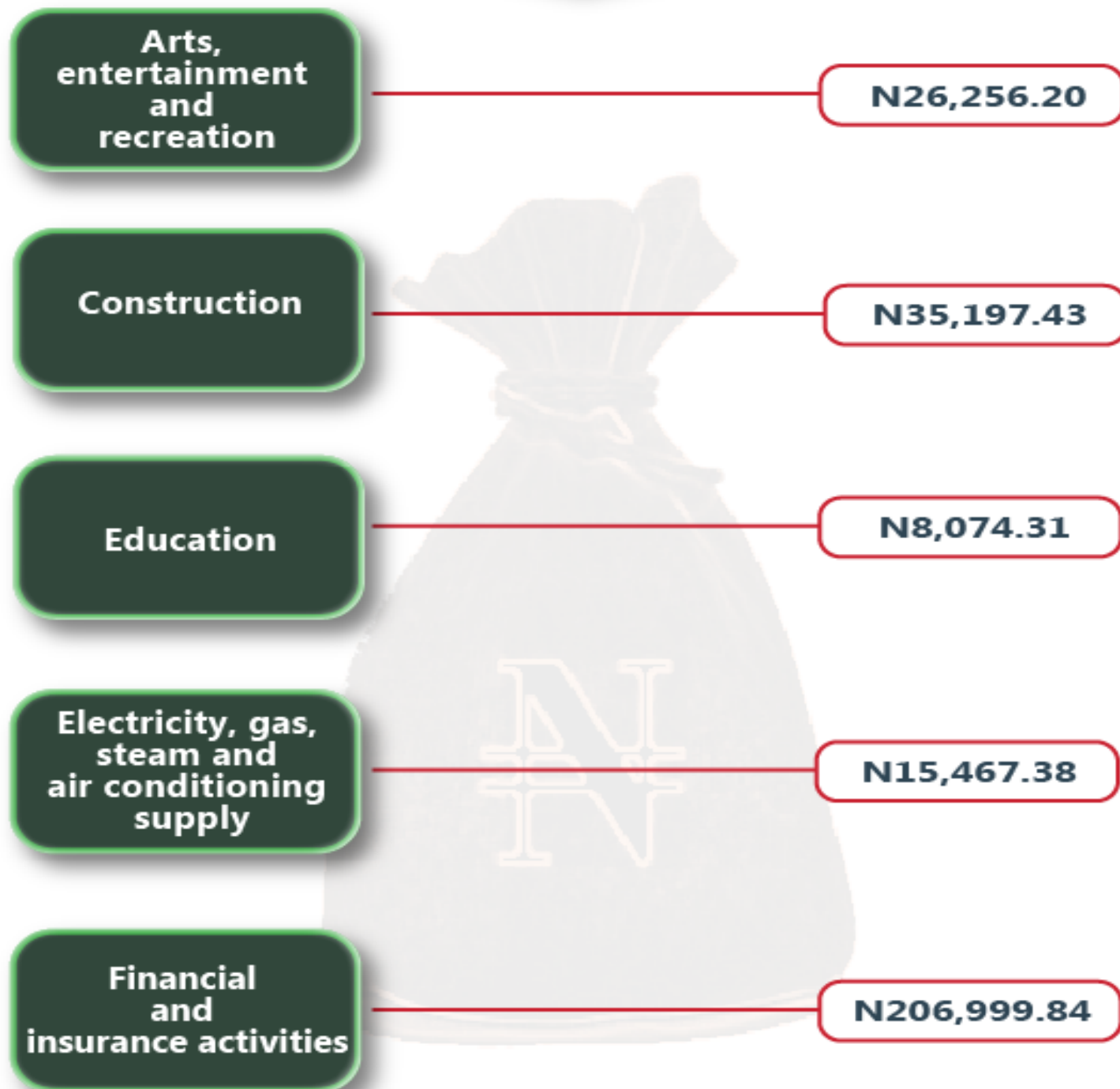
N28,766.75

COMPANY INCOME TAX

– Q3 2025 (N'million)

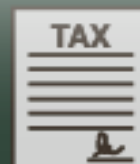


CIT



COMPANY INCOME TAX

– Q3 2025 (N'million)



CIT

**Human health
and social work
activities**

N6,007.98

**Information
and
communication**

N80,165.46

Manufacturing

N271,337.49

**Mining
and
quarrying**

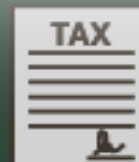
N244,862.05

**Other
service activities**

N19,707.83

COMPANY INCOME TAX

– Q3 2025 (N'million)



CIT

Professional,
scientific and
technical activities

N19,475.87

Public
administration
and defence,
compulsory
social security

N51,489.55

Real estate
activities

N6,361.27

Transportation
and
storage

N40,664.00

Water supply,
sewerage, waste
management
and remediation
activities

N455.49



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COMPANY INCOME TAX

– Q3 2025 (N'million)



CIT

**Wholesale and
retail trade,
repair of motor
vehicles and
motorcycles**

N116,523.13

**Sub-Total
(Local)**

N1,209,889.73

**Naira equivalent
of Foreign CIT
Payment**

N1,754,707.86

Total

N2,964,597.59



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