



NATIONAL BUREAU OF STATISTICS

COMPANY INCOME TAX

(Q4 2025)

Report Date: April 2026



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METHODOLOGY

Data is provided by the Nigeria Revenue Service (NRS) and reported by the National Bureau of Statistics (NBS)

KEY HIGHLIGHTS

In Q4 2025, Company Income Tax (CIT) stood at ₦1.49 trillion, representing a decrease of 49.81% on a quarter-on-quarter basis from ₦2.96 trillion in Q3 2025. The domestic CIT received was ₦819.83 billion, while Foreign CIT Payment stood at ₦668.21 billion in Q4 2025.

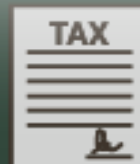
On a quarter-on-quarter basis, Activities of extraterritorial organizations and bodies recorded the highest growth rate with 75.15%; followed by Education and Real estate activities with 54.20% and 27.25%, respectively. On the other hand, Accommodation and food service activities recorded the least growth rate (–67.11%), followed by Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use (–63.49%) and Mining quarrying (–49.63%).

In terms of sectoral shares, the three activities with the largest shares in Q4 2025 were Financial and insurance activities (18.74%); Manufacturing (17.30%); and Mining and quarrying (15.04%). Conversely, Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use recorded the least share with 0.002%, followed by Water supply, sewerage, waste management and remediation activities with 0.04; and Activities of extraterritorial organisations and bodies with 0.17%.

However, on a year-on-year basis, CIT collections in Q4 2025 increased by 13.38% from Q4 2024.

COMPANY INCOME TAX

– Q4 2025 (N'million)



CIT

**Accommodation
and food service
activities**

5,152.52

**Activities of
extraterritorial
organizations and
bodies**

1,422.39

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

14.86

**Administrative
and
support service
activities**

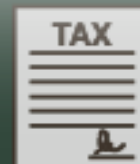
12,210.59

**Agriculture,
forestry and
fishing**

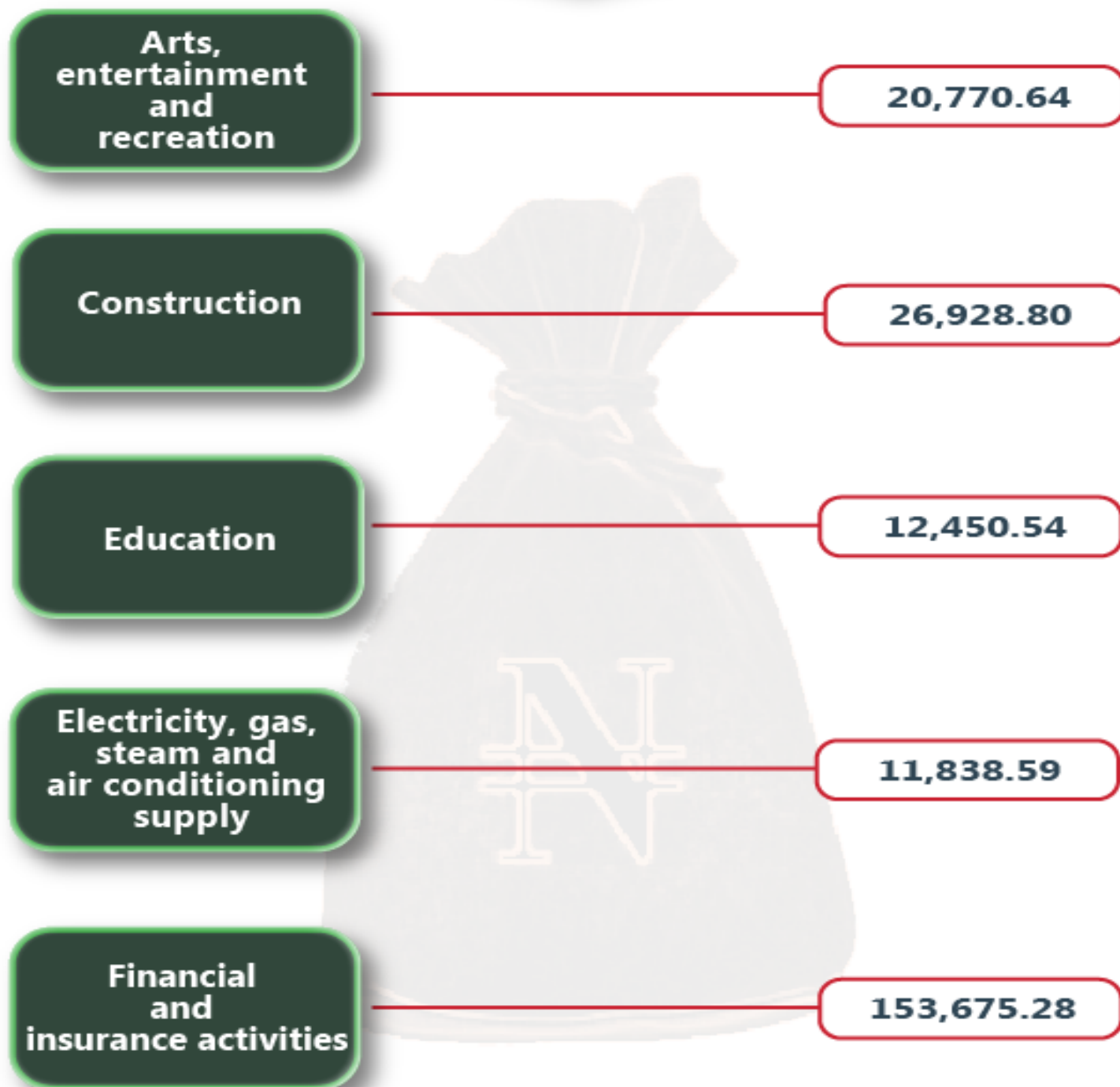
20,058.93

COMPANY INCOME TAX

– Q4 2025 (N'million)

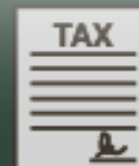


CIT



COMPANY INCOME TAX

– Q4 2025 (N'million)



CIT

**Human health
and social work
activities**

5,562.85

**Information
and
communication**

78,025.14

Manufacturing

141,839.59

**Mining
and
quarrying**

123,336.53

**Other
service activities**

21,475.44

COMPANY INCOME TAX

– Q4 2025 (N'million)



CIT

**Professional,
scientific and
technical activities**

15,287.58

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

64,532.42

**Real estate
activities**

8,094.67

**Transportation
and
storage**

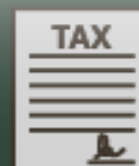
27,936.37

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

351.63

COMPANY INCOME TAX

– Q4 2025 (N'million)



CIT

Wholesale and
retail trade,
repair of motor
vehicles and
motorcycles

68,859.72

Sub-Total
(Local)

819,825.09

Naira Equivalent of
CIT Paid in Foreign
Currency Payment

668,205.91

Total

1,488,031.00



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