



NATIONAL BUREAU OF STATISTICS

# COMPANY INCOME TAX

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(Q1 2026 )

Report Date: June 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

Company Income Tax (CIT) in Q1 2026 stood at ₦1.37 trillion, indicating a decrease of 8.08% on a quarter-on-quarter basis from ₦1.49 trillion in Q4 2025. Of the total CIT collected, domestic CIT contributed ₦538.91 billion, while Foreign CIT Payment accounted for ₦828.82 billion during the quarter.

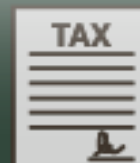
On a quarter-on-quarter basis, Water supply, sewerage, waste management and remediation activities recorded the highest growth rate with 485.71%, followed by Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use with 197.04%. On the other hand, Agriculture, forestry and fishing recorded the least growth rate with -73.52%, followed by Construction with -63.15%.

In terms of sectoral shares, the activities with the largest shares in Q1 2026 were Financial and insurance activities with 24.73%; Mining and quarrying with 16.06% and Manufacturing with 13.82%. Conversely, 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 extra-territorial organizations and bodies with 0.13%; and Water supply, sewerage, waste management and remediation activities with 0.38%.

However, on a year-on-year basis, CIT collections in Q1 2026 decreased by 31.05% from Q1 2025.

# COMPANY INCOME TAX

## – Q1 2026 (N'million)



### CIT

Accommodation  
and food service  
activities

3,843.53

Activities of  
extraterritorial  
organizations and  
bodies

707.23

Activities of  
households  
as employers,  
.....

44.14

Administrative  
and  
support service  
activities

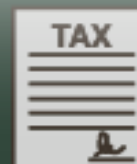
6,743.59

Agriculture,  
forestry and  
fishing

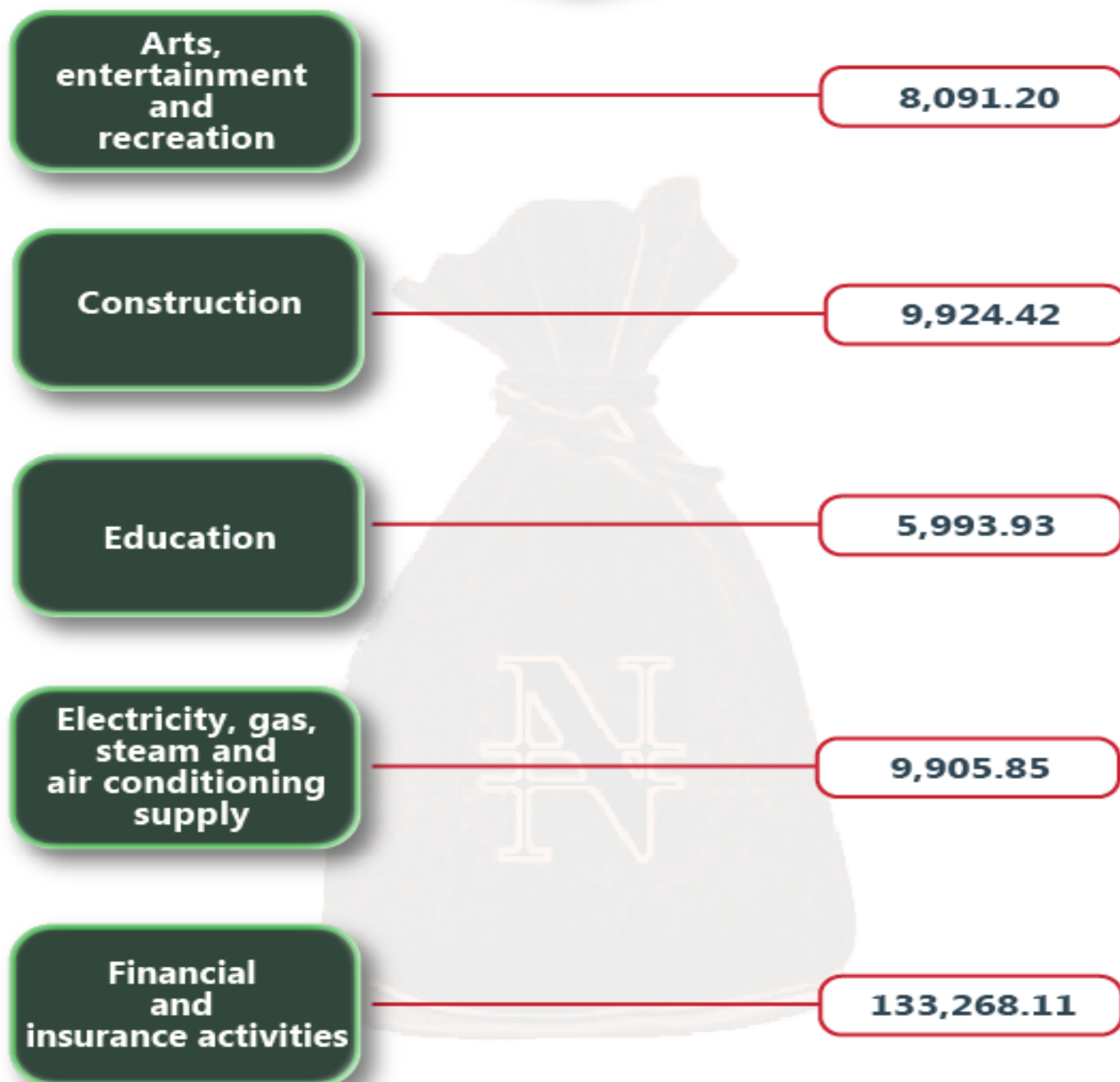
5,312.05

# COMPANY INCOME TAX

– Q1 2026 (N'million)

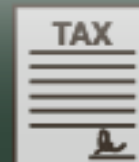


## CIT



# COMPANY INCOME TAX

– Q1 2026 (N'million)



**CIT**

**Human health  
and social work  
activities**

**4,244.97**

**Information  
and  
communication**

**63,619.07**

**Manufacturing**

**74,481.29**

**Mining  
and  
quarrying**

**86,553.95**

**Other  
service activities**

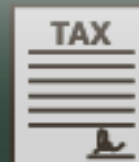
**13,829.21**



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# COMPANY INCOME TAX

– Q1 2026 (N'million)



## CIT

**Professional,  
scientific and  
technical activities**

**10,266.07**

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

**41,990.36**

**Real estate  
activities**

**3,625.53**

**Transportation  
and  
storage**

**26,195.96**

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

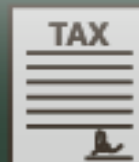
**2,059.54**



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# COMPANY INCOME TAX

– Q1 2026 (N'million)



## CIT

Wholesale and  
retail trade,  
repair of motor  
vehicles and  
motorcycles

28,207.59

Sub-Total  
(Local)

538,907.59

Naira Equivalent of  
CIT Paid in Foreign  
Currency Payment

828,820.45

Total

1,367,728.04



NATIONAL BUREAU OF STATISTICS



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